

Status: Point in time view as at 12/01/2000.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Taxes Management Act 1970 c. 9 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 10 **U.K.**

CONSEQUENTIAL AMENDMENTS

Taxes Management Act 1970 c. 9

- 2 (1) The Taxes Management Act 1970 shall have effect subject to the following amendments.
- (2) In sections 11(1)(b), 27(1), 47(1), 57(1)(a), 78(3)(b), 111 and 119(4) for (2) In sections 11(1)(b), 27(1), 47(1), 57(1)(a), ^{F1}..., 111 and 119(4) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”.
- (3) In section 12(2)—
- (a) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”;
 - (b) for “19(4)” there shall be substituted “ 51(1) ”;
 - (c) for “71” there shall be substituted “ 121 ”;
 - (d) for “130, 131 or 133” there shall be substituted “ 263, 268 or 269 ”;
 - (e) for “128(6)” there shall be substituted “ 262(6) ”.
- (4) In section 25(9) for “sections 64, 93 and 155(1) of the Capital Gains Tax Act 1979” there shall be substituted “ sections 99 and 288(1) of the 1992 Act. ”
- (5) The following section shall be substituted for section 28 —
- “**28** (1) A person holding shares or securities in a company which is not resident or ordinarily resident in the United Kingdom may be required by a notice by the Board to give such particulars as the Board may consider are required to determine whether the company falls within section 13 of the 1992 Act and whether any chargeable gains have accrued to that company in respect of which the person to whom the notice is given is liable to capital gains tax under that section.
- (2) For the purposes of this section “company” and “shares” shall be construed in accordance with sections 99 and 288(1) of the 1992 Act.”
- (6) In section 30(2)(a) and (3)(a) for “47 of the Finance (No.2) Act 1975” there shall be substituted “ 283 of the 1992 Act ”.
- (7) In section 31(3)(c) for “38 of the Finance Act 1973” there shall be substituted “ 276 of the 1992 Act ”.
- (8) In section 86(4) for “7 of the Capital Gains Tax Act 1979” there shall be substituted “ 7 of the 1992 Act ”.
- (9) In section 87A(3) for the words from “section 267(3C)” to “1979” there shall be substituted “ 137(4), 139(7) or 179(11) of the 1992 Act or section 96(8) of the Finance

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Act 1990”. This sub-paragraph shall come into force on the day appointed under section 95 of the Finance (No.2) Act 1987 for the purposes of section 85 of that Act.

(10) In section 98 —

- (a) in column 1 of the Table —
- (i) for “149D of the Capital Gains Tax Act 1979” there shall be substituted “ 151 of the 1992 Act ”;
 - (ii) for “6(9) of Schedule 1 to the Capital Gains Tax Act 1979” there shall be substituted “ 2(9) of Schedule 1 to the 1992 Act ”;
 - (iii) for “84 of the Finance Act 1981”there shall be substituted “ 98 of the 1992 Act ”;
 - (iv) for “Paragraph 7(1) of Schedule 10 to the Finance Act 1988”there shall be substituted “ Section 79(6) of the 1992 Act ; ”
 - (v) for “39 of the Finance Act 1990”there shall be substituted “ 235 of the 1992 Act ”;
 - (vi) for “12 of Schedule 16 to the Finance Act 1991” there shall be substituted “ 10 of Schedule 5 to the 1992 Act ”; and
- (b) in column 2 of the Table —
- (i) for “149D of the Capital Gains Tax Act 1979” there shall be substituted “ 151 of the 1992 Act ”; and
 - (ii) for “13 to 16 of Schedule 16 to the Finance Act 1991”there shall be substituted “ 11 to 14 of Schedule 5 to the 1992 Act ”.

(11) In section 118(1)—

- (a) in the definition of “chargeable gain” for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”; and
- (b) in paragraph (b) of the definition of “the Taxes Acts” for “the Capital Gains Tax Act 1979” there shall be substituted “ the Taxation of Chargeable Gains Act 1992 ”and
- (c) immediately after that definition there shall be inserted— “ the 1992 Act ”means the Taxation of Chargeable Gains Act 1992.

Textual Amendments

- F1** Word in Sch. 10 para. 2(2) repealed (with effect in accordance with Sch. 29 Pt. 8(16) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 29 Pt. VIII\(16\)](#)

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