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*Status:* Point in time view as at 03/01/1995.

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Paragraph 5 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)

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## SCHEDULES

### SCHEDULE 3

#### ASSETS HELD ON 31ST MARCH 1982

##### *Assets derived from other assets*

- 5 Section 35 shall have effect with the necessary modifications in relation to a disposal of an asset which on 31st March 1982 was not itself held by the person making the disposal, if its value is derived from another asset of which account is to be taken in relation to the disposal under section 43.

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**Changes to legislation:**

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