
Status: Point in time view as at 06/04/1992.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Reduction of deduction or gain is up to date with all changes known to be in force on or before 21 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 4

DEFERRED CHARGES ON GAINS BEFORE 31ST MARCH 1982

Reduction of deduction or gain

- 1 Where this Schedule applies—
- (a) in a case within paragraph 2 below, the amount of the deduction referred to in that paragraph, and
 - (b) in a case within paragraph 3 or 4 below, the amount of the gain referred to in that paragraph,
- shall be one half of what it would be apart from this Schedule.

Status:

Point in time view as at 06/04/1992.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Cross Heading: Reduction of deduction or gain is up to date with all changes known to be in force on or before 21 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.