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*Status: Point in time view as at 28/07/2000.*

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Cross Heading: Circumstances in which this Schedule applies is up to date with all changes known to be in force on or before 27 June 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

### [<sup>F1</sup>SCHEDULE 4A

#### DISPOSAL OF INTEREST IN SETTLED PROPERTY: DEEMED DISPOSAL OF UNDERLYING ASSETS

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##### Textual Amendments

- F1** Sch. 4A inserted (with application in accordance with s. 91(3) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), s. 91(2), [Sch. 24](#)

#### *Circumstances in which this Schedule applies*

- 1 This Schedule applies where there is a disposal of an interest in settled property for consideration.]

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**Changes to legislation:**

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