

Status: Point in time view as at 22/07/2004.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Persons to whom gain accrues is up to date with all changes known to be in force on or before 14 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

^{F1}SCHEDULE 5C U.K.

Textual Amendments

- F1** Sch. 5C repealed (with effect in accordance with Sch. 19 para. 7 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), Sch. 19 para. 5, [Sch. 42 Pt. 2\(13\)](#)

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