

*Status: Point in time view as at 24/07/2002.*

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Cross Heading: Index of defined expressions is up to date with all changes known to be in force on or before 16 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)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 7AC

#### EXEMPTIONS FOR DISPOSALS BY COMPANIES WITH SUBSTANTIAL SHAREHOLDING

##### Textual Amendments

- F1** Sch. 7AC inserted (with effect in accordance with s. 44(3)(4) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [Sch. 8 para. 1](#)

#### PART 4

##### INTERPRETATION

###### *Index of defined expressions*

- 31 In this Schedule the expressions listed below are defined or otherwise explained by the provisions indicated:

asset related to shares	paragraph 30
company	paragraph 26(1)(a)
company invested in	paragraph 1
51% subsidiary	paragraph 26(4) and (5)
group (and member of group)	paragraph 26(1)(b) and (5)
holding company	paragraph 26(3)
interest in shares	paragraph 29
investing company	paragraph 1
joint venture company	paragraph 24(1)
qualifying shareholding (in joint venture company)	paragraph 24(2)
subgroup	paragraph 26(2)
trade	paragraph 27
trading company	paragraph 20
trading group	paragraph 21
trading subgroup	paragraph 22
twelve-month period	paragraph 28]

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