

Status: Point in time view as at 16/12/2010.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Recovery of charge postponed on transfer of assets to non-resident company 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)

SCHEDULES

[^{F1}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 5

CONSEQUENTIAL PROVISIONS

Recovery of charge postponed on transfer of assets to non-resident company

^{F2}35]

Textual Amendments

- F2** Sch. 7AC para. 35 omitted (with effect in accordance with s. 37(3) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 37\(2\)](#)

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