

*Status: Point in time view as at 06/04/2024.*

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, PART 1 is up to date with all changes known to be in force on or before 14 August 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 C1

#### Textual Amendments

- F1** [Sch. C1](#) omitted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by virtue of Finance Act 2019 (c. 1), [Sch. 1 para. 12](#)

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