

Status: Point in time view as at 03/05/1994.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 160 is up to date with all changes known to be in force on or before 25 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)



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART V

TRANSFER OF BUSINESS ASSETS

CHAPTER I

GENERAL PROVISIONS

Replacement of business assets

^{F1}160 Dual resident companies: roll-over relief.

.....

Textual Amendments

F1 S. 160 repealed (with effect in accordance with s. 251(1)(a)(6) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 251(6), [Sch. 26 Pt. VIII\(1\)](#)

Status:

Point in time view as at 03/05/1994.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 160 is up to date with all changes known to be in force on or before 25 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.