



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART V

TRANSFER OF BUSINESS ASSETS

[^{F1}CHAPTER IA

ROLL-OVER RELIEF ON RE-INVESTMENT]

^{F1}164E Application of Chapter in cases of an exchange of shares.

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Textual Amendments

F1 Ss. 164C-164E repealed (with effect in accordance with s. 91(2) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 11 para. 4, Sch. 26 Pt. V\(7\)](#)

Status:

Point in time view as at 03/05/1994. This version of this provision has been superseded.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 164E is up to date with all changes known to be in force on or before 31 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.