

*Status: Point in time view as at 02/12/2019.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 164F is up to date with all changes known to be in force on or before 16 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<sup>F1</sup>, ENTREPRENEURS' RELIEF AND INVESTORS' RELIEF]

#### <sup>F1</sup>CHAPTER IA

ROLL-OVER RELIEF ON RE-INVESTMENT

#### <sup>F1</sup>164F Failure of conditions of relief.

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#### Textual Amendments

**F1** Pt. 5 Ch. 1A repealed (with effect in accordance with s. 141(2)(a), Sch. 27 Pt. 3(32) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. 141(1)(a), [Sch. 27 Pt. 3\(32\)](#)

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