



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART V

TRANSFER OF BUSINESS ASSETS^{F1}, ENTREPRENEURS' RELIEF AND INVESTORS' RELIEF]

CHAPTER II

GIFTS OF BUSINESS ASSETS

169G Meaning of “arrangement” in sections 169B to 169E and information power

(1) In sections 169B to 169E “arrangement” or “arrangements” includes any scheme, agreement or understanding, whether or not legally enforceable.

^{F1}(2)

^{F1}(3)

^{F1}(4)

^{F1}(5)

Textual Amendments

F1 S. 169G(2)-(5) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 31](#)

Status:

Point in time view as at 02/12/2019.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 169G is up to date with all changes known to be in force on or before 08 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.