

---

*Status: Point in time view as at 05/10/2004.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 178 is up to date with all changes known to be in force on or before 15 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 VI **U.K.**

COMPANIES, OIL, INSURANCE ETC.

### CHAPTER I **U.K.**

COMPANIES

*Companies leaving groups*

<sup>F1</sup>178 **Company ceasing to be member of group: pre-appointed day cases.** **U.K.**

.....

#### Textual Amendments

**F1** S. 178 repealed (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), Sch. 29 para. 26, [Sch. 40 Pt. II\(12\)](#) (with [Sch. 29 para. 46\(5\)](#))

**Status:**

Point in time view as at 05/10/2004.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Section 178 is up to date with all changes known to be in force on or before 15 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.