
Status: Point in time view as at 24/07/2002.

Changes to legislation: *Taxation of Chargeable Gains Act 1992, Section 192A 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

COMPANIES, OIL, INSURANCE ETC.

CHAPTER I

COMPANIES

[^{F1}Disposals by companies with substantial shareholding

[^{F1}192A Exemptions for gains or losses on disposal of shares etc

Schedule 7AC (exemptions for disposal of shares etc by companies with substantial shareholding) has effect.]

Textual Amendments

F1 S. 192A and cross-heading inserted (with application in accordance with s. 44(3) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 44\(1\)](#)

Status:

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