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*Status: Point in time view as at 06/04/1992.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 240 is up to date with all changes known to be in force on or before 25 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)*

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# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART VII

OTHER PROPERTY, BUSINESSES, INVESTMENTS ETC.

#### *Leases*

#### **240 Leases of land and other assets.**

Schedule 8 shall have effect as respects leases of land and, to the extent specified in paragraph 9 of that Schedule, as respects leases of property other than land.

**Status:**

Point in time view as at 06/04/1992.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Section 240 is up to date with all changes known to be in force on or before 25 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.