

*Status: Point in time view as at 12/01/2000.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 255 is up to date with all changes known to be in force on or before 14 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 VII **U.K.**

OTHER PROPERTY, BUSINESSES, INVESTMENTS ETC.

*Debts*

<sup>F1</sup>255 Provisions supplementary to section 254. **U.K.**

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#### Textual Amendments

**F1** Ss. 254, 255 repealed (with effect in accordance with s. 141(2)(b) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 141\(1\)\(b\), Sch. 27 Pt. III\(32\)](#)

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