Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 278 is up to date with all changes known to be in force on or before 16 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 VIII

SUPPLEMENTAL

F1278 Allowance for foreign tax.

#### **Textual Amendments**

F1 S. 278 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 46, Sch. 10 Pt. 1 (with Sch. 9 paras. 1-9, 22)

#### **Status:**

Point in time view as at 06/04/2020.

### **Changes to legislation:**

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