



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART I **U.K.**

#### CAPITAL GAINS TAX AND CORPORATION TAX ON CHARGEABLE GAINS

#### *Capital gains tax*

#### <sup>F1</sup>2A Taper relief. **U.K.**

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#### **Textual Amendments**

- F1** S. 2A omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 2 para. 25**

**Status:**

Point in time view as at 21/07/2008. This version of this provision has been superseded.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Section 2A is up to date with all changes known to be in force on or before 14 August 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.