

Status: Point in time view as at 24/05/2024.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 5 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

[^{F1}PART 1

CAPITAL GAINS TAX AND CORPORATION TAX ON CHARGEABLE GAINS]

^{F1}Capital gains tax

^{F1}5 Accumulation and discretionary settlements.

.....

Textual Amendments

F1 Pt. 1 substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by Finance Act 2019 (c. 1), **Sch. 1 para. 2**

Status:

Point in time view as at 24/05/2024.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 5 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.