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*Status: Point in time view as at 24/05/2024.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 52A is up to date with all changes known to be in force on or before 31 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 II

GENERAL PROVISIONS RELATING TO COMPUTATION OF  
GAINS AND ACQUISITIONS AND DISPOSALS OF ASSETS

### CHAPTER IV

COMPUTATION OF GAINS: THE INDEXATION ALLOWANCE

#### *General*

**[<sup>F1</sup>52A Chapter to apply only for corporation tax purposes**

This Chapter applies only for the purposes of corporation tax.]

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#### **Textual Amendments**

**F1** S. 52A inserted (with effect in accordance with Sch. 2 para. 83 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 2 para. 78](#)

**Status:**

Point in time view as at 24/05/2024.

**Changes to legislation:**

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