



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART III

INDIVIDUALS, PARTNERSHIPS, TRUSTS AND COLLECTIVE INVESTMENT SCHEMES <sup>[F1]</sup>ETC]

### CHAPTER II

SETTLEMENTS

*General provisions*

#### 68 Meaning of “settled property”.

In this Act, unless the context otherwise requires, <sup>[F1]</sup>“settled property” means any property held in trust other than property to which section 60 applies (and references, however expressed, to property comprised in a settlement are references to settled property)].

#### Textual Amendments

**F1** Words in s. 68 substituted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\), Sch. 12 para. 1\(1\)\(3\)](#)

**Status:**

Point in time view as at 24/05/2024.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Section 68 is up to date with all changes known to be in force on or before 21 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.