

Status: Point in time view as at 26/03/2015.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 7 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 I **U.K.**

CAPITAL GAINS TAX AND CORPORATION TAX ON CHARGEABLE GAINS

Capital gains tax

^{F17} **Time for payment of tax. **U.K.****

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Textual Amendments

F1 S. 7 repealed (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995](#) (c. 4), s. 115(12), [Sch. 29 Pt. VIII\(14\)](#)

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