



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART I

CAPITAL GAINS TAX AND CORPORATION TAX ON CHARGEABLE GAINS

Residence etc.

9 Residence, including temporary residence.

- (1) In this Act “resident” and “ordinarily resident” have the same meanings as in the Income Tax Acts.
- (2) [^{F1}Sections 42 and 43 of ITEPA 2003] (disputes as to domicile or ordinary residence) shall apply in relation to capital gains tax as [^{F2}they apply] for the purposes mentioned in [^{F3}section 42 of that Act].
- (3) Subject to [^{F4}sections 10(1) and 10A], an individual who is in the United Kingdom for some temporary purpose only and not with any view or intent to establish his residence in the United Kingdom shall be charged to capital gains tax on chargeable gains accruing in any year of assessment if and only if the period (or the sum of the periods) for which he is resident in the United Kingdom in that year of assessment exceeds 6 months.
- ^{F5}[(4) The question whether for the purposes of subsection (3) above an individual is in the United Kingdom for some temporary purpose only and not with any view or intent to establish his residence there shall be decided without regard to any living accommodation available in the United Kingdom for his use.]

Textual Amendments

- F1** Words in s. 9(2) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 208\(a\)](#) (with [Sch. 7](#))
- F2** Words in s. 9(2) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 208\(b\)](#) (with [Sch. 7](#))

Status: Point in time view as at 10/07/2003. This version of this provision has been superseded.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 9 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)

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| <p>F3 Words in s. 9(2) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, Sch. 6 para. 208(c) (with Sch. 7)</p> <p>F4 Words in s. 9(3) substituted (with effect in accordance with s. 127(4) of the amending Act) by Finance Act 1998 (c. 36), s. 127(2)</p> <p>F5 S. 9(4) inserted (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment as mentioned in s. 208(4)) by 1993 c. 34, s. 208(2)(4)</p> |
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Status:

Point in time view as at 10/07/2003. This version of this provision has been superseded.

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