

Status: Point in time view as at 27/04/2017.

Changes to legislation: Finance Act 1994, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 10 June 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)

SCHEDULES

SCHEDULE 12

INDEXATION LOSSES: TRANSITIONAL RELIEF

Supplementary

- 8 (1) In this Schedule—
- “the 1992 Act” means the ^{M1}Taxation of Chargeable Gains Act 1992, and
“the old indexation rules” means the 1992 Act as it would have effect if—
- (a) the amendments made by subsections (1) to (5) of section 93 of this Act, and
 - (b) the repeal of section 103 (collective investment schemes, etc.) and section 111 (building societies) of the 1992 Act by subsection (7) of section 93 of this Act,
- had not come into force.
- (2) Other expressions not defined in this Schedule but used both in it and in the 1992 Act have the same meaning as in that Act.
- (3) References in this Schedule to the reduction of any amount include its reduction to nil.

Marginal Citations

M1 1992 c. 12.

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