



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Chargeable gains

52 Capital gains tax: variation of dispositions taking effect on death

- (1) In section 62(7) of the Taxation of Chargeable Gains Act 1992 (c. 12) (election to treat subsequent variation of dispositions taking effect on death as if effected by deceased) for the words from “unless” to the end of the subsection substitute “ unless the instrument contains a statement by the persons making the instrument to the effect that they intend the subsection to apply to the variation. ”.
- (2) This section applies in relation to instruments made on or after 1st August 2002.

Status:

Point in time view as at 24/07/2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 52.