
Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Paragraph 218 is up to date with all changes known to be in force on or before 24 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) View outstanding changes*

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Taxation of Chargeable Gains Act 1992 (c. 12)

- 218 In section 271 (other miscellaneous exemptions), for subsection (1)(c) substitute—
- “(c) any gain accruing to a person from his acquisition and disposal of assets held by him as part of a fund—
 - (i) mentioned in section 614(2) of the Taxes Act,
 - (ii) to which section 615(3) of the Taxes Act applies, or
 - (iii) mentioned in section 648, 649, 650, 651 or 653 of ITEPA 2003;”.

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[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)