

Status: Point in time view as at 01/04/2014.

Changes to legislation: Consumers, Estate Agents and Redress Act 2007, Cross Heading: Chargeable gains: asset to be treated as disposed of without a gain or loss is up to date with all changes known to be in force on or before 01 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)

SCHEDULES

SCHEDULE 4

TRANSFER OF PROPERTY ETC TO COUNCIL

Chargeable gains: asset to be treated as disposed of without a gain or loss

- 9 For the purposes of the Taxation of Chargeable Gains Act 1992 (c. 12), a transfer of an asset by a transfer scheme is to be treated as a disposal of that asset to [F1Citizens Advice] for a consideration of such amount as would secure that, on the disposal, neither a gain nor a loss accrues to the transferor.

Textual Amendments

- F1** Words in Sch. 4 substituted (1.4.2014) by [The Public Bodies \(Abolition of the National Consumer Council and Transfer of the Office of Fair Trading's Functions in relation to Estate Agents etc\) Order 2014 \(S.I. 2014/631\)](#), art. 1(3), **Sch. 1 para. 12(49)** (with Sch. 1 para. 28, Sch. 2 paras. 13-15)

Commencement Information

- I1** Sch. 4 para. 9 in force at 21.12.2007 by [S.I. 2007/3546](#), art. 3, **Sch.**

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