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**Changes to legislation:** There are currently no known outstanding effects for the Divorce,  
Dissolution and Separation Act 2020, Paragraph 53. (See end of Document for details)

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## SCHEDULE

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 3

##### AMENDMENTS TO OTHER ACTS

- 53 In section 225B of the Taxation of Chargeable Gains Act 1992 (disposals in connection with divorce etc), in subsection (2)(b)(i)—
- (a) for “an order or” substitute “ a divorce or nullity of marriage order, ”;
  - (b) after “marriage,” insert “ an order or decree ”;
  - (c) after “partnership, or” insert “ an order or decree ”.

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#### Commencement Information

- II** [Sch. para. 53](#) in force at 6.4.2022 by [S.I. 2022/283](#), [reg. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Divorce, Dissolution and Separation Act 2020, Paragraph 53.