
STATUTORY INSTRUMENTS

1982 No. 413

TAXES

**The Capital Gains Tax (Gilt-edged Securities) (No. 1)
Order 1982**

Made - - - 18th March 1982

The Treasury, in exercise of the powers conferred on them by paragraph 1 of Schedule 2 to the Capital Gains Tax Act 1979(a), hereby make the following Order:

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) (No. 1) Order 1982.
2. The following securities are hereby specified for the purposes of Schedule 2 to the Capital Gains Tax Act 1979(a):

3% Treasury Stock 1987
13 $\frac{1}{4}$ % Exchequer Stock 1987 "A"
2 $\frac{1}{2}$ % Index-linked Treasury Stock 2011
2% Index-linked Treasury Stock 2006
2% Index-linked Treasury Stock 1996
2% Index-linked Treasury Stock 1988.

*J. A. Cope,
P. L. Brooke,*

Two of the Lords Commissioners
of Her Majesty's Treasury.

18th March 1982.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order specifies gilt-edged securities which are exempt from tax on capital gains if held for more than twelve months.

Other specified gilt-edged securities which enjoy like exemption are listed in Part II of Schedule 2 to the Capital Gains Tax Act 1979 and in S.I.s 1979/1231, 1676, 1980/507, 922, 1910, 1981/615, 1879.

(a) 1979 c.14.

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