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**STATUTORY INSTRUMENTS**

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**1983 No. 1774****TAXES****The Capital Gains Tax (Gilt-edged Securities) Order 1983***Made - - - 28th November 1983*

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) Order 1983.

2. The following securities are hereby specified for the purposes of Schedule 2 to the Capital Gains Tax Act 1979:

10½%	Exchequer Convertible Stock 1986
10 %	Treasury Convertible Stock 1986
2½%	Exchequer Stock 1987
10½%	Exchequer Stock 1987 "A"
10¼%	Treasury Convertible Stock 1987
10 %	Treasury Stock 1987
9½%	Treasury Stock 1988 "A"
9¾%	Treasury Convertible Stock 1988
10½%	Treasury Stock 1989
10 %	Exchequer Stock 1989
2½%	Index-linked Treasury Convertible Stock 1999
2½%	Index-linked Treasury Stock 2016
2½%	Index-linked Treasury Stock 2020

*Alastair Goodlad,*  
*T. Garell-Jones,*  
Two of the Lords Commissioners of  
Her Majesty's Treasury.

28th November 1983.

## 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.

The following other specified gilt-edged securities enjoy like exemption and 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, 1982/413 1774.

*Stocks and bonds charged on the National Loans Fund*

11½%	Treasury Stock 1979
3 %	Treasury Stock 1979
10½%	Treasury Stock 1979
9 %	Treasury Convertible Stock 1980
4 %	British Overseas Airways Stock 1974–80
9½%	Treasury Stock 1980
3½%	Treasury Stock 1977–80
5¼%	Funding Stock 1978–80
13 %	Exchequer Stock 1980
11½%	Treasury Stock 1981
3½%	Treasury Stock 1979–81
9¾%	Treasury Stock 1981
8¼%	Exchequer Stock 1981
9½%	Exchequer Stock 1981
3 %	Exchequer Stock 1981

Variable Rate Treasury Stock 1981

12¾%	Exchequer Stock 1981
8½%	Treasury Loan 1980–82
3 %	Treasury Stock 1982
14 %	Treasury Stock 1982
2½%	British Overseas Airways Stock 1977–82

Variable Rate Treasury Stock 1982

8¼%	Treasury Stock 1982
9¼%	Exchequer Stock 1982
8¾%	Exchequer Stock 1983
3 %	British Overseas Airways Stock 1980–83
3 %	Exchequer Stock 1983
12 %	Treasury Loan 1983
12 %	Treasury Loan 1983 “A”
9¼%	Treasury Stock 1983
10 %	Exchequer Stock 1983

Variable Rate Treasury Stock 1983

13½%	Exchequer Stock 1983
3 %	Exchequer Stock 1983 “A”
5½%	Funding Stock 1982–84
12 %	Treasury Stock 1984
3 %	Exchequer Stock 1984

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11 $\frac{1}{4}$ %	Exchequer Stock 1984
14 %	Exchequer Stock 1984
12 $\frac{1}{4}$ %	Exchequer Stock 1985
15 %	Treasury Stock 1985
3 %	Treasury Stock 1985
3 %	Treasury Stock 1985 "A"
12 $\frac{1}{2}$ %	Exchequer Stock 1985 "A"
12 %	Exchequer Convertible Stock 1985
11 $\frac{1}{2}$ %	Treasury Stock 1985
8 $\frac{3}{4}$ %	Treasury Convertible Stock 1985
8 $\frac{1}{2}$ %	Treasury Stock 1984-86
11 $\frac{3}{4}$ %	Exchequer Stock 1986
14 %	Exchequer Stock 1986
3 %	Treasury Stock 1986
12 %	Treasury Stock 1986
12 $\frac{1}{4}$ %	Treasury Convertible Stock 1986
6 $\frac{1}{2}$ %	Funding Loan 1985-87
13 $\frac{1}{4}$ %	Exchequer Stock 1987
13 $\frac{1}{4}$ %	Exchequer Stock 1987 "A"
12 %	Treasury Stock 1987
3 %	Treasury Stock 1987
12 %	Treasury Stock 1987 "A"
10 $\frac{1}{2}$ %	Exchequer Stock 1987
7 $\frac{3}{4}$ %	Treasury Loan 1985-88
3 %	British Transport Stock 1978-88
2 %	Index-linked Treasury Stock 1988
10 $\frac{1}{2}$ %	Exchequer Stock 1988
9 $\frac{1}{2}$ %	Treasury Stock 1988
5 %	Treasury Stock 1986-89
11 $\frac{1}{2}$ %	Treasury Stock 1989
11 $\frac{1}{2}$ %	Treasury Stock 1989 "A"
13 %	Treasury Stock 1990
8 $\frac{1}{4}$ %	Treasury Loan 1987-90
12 $\frac{1}{2}$ %	Exchequer Stock 1990
11 $\frac{3}{4}$ %	Treasury Stock 1991
11 $\frac{3}{4}$ %	Treasury Stock 1991 "A"
11 %	Exchequer Stock 1991
5 $\frac{3}{4}$ %	Funding Loan 1987-91
12 $\frac{3}{4}$ %	Treasury Loan 1992
10 %	Treasury Stock 1992
12 $\frac{1}{4}$ %	Exchequer Stock 1992
13 $\frac{1}{2}$ %	Exchequer Stock 1992
12 $\frac{1}{2}$ %	Treasury Loan 1993
6 %	Funding Loan 1993
13 $\frac{3}{4}$ %	Treasury Loan 1993
14 $\frac{1}{2}$ %	Treasury Loan 1994
12 $\frac{1}{2}$ %	Exchequer Stock 1994
9 %	Treasury Loan 1994
13 $\frac{1}{2}$ %	Exchequer Stock 1994
12 %	Treasury Stock 1995
10 $\frac{1}{4}$ %	Exchequer Stock 1995

12 $\frac{3}{4}$ %	Treasury Loan 1995
9 %	Treasury Loan 1992–96
15 $\frac{1}{4}$ %	Treasury Loan 1996
13 $\frac{1}{4}$ %	Exchequer Loan 1996
14 %	Treasury Stock 1996
2 %	Index-linked Treasury Stock 1996
13 $\frac{1}{4}$ %	Treasury Loan 1997
10 $\frac{1}{2}$ %	Exchequer Stock 1997
8 $\frac{3}{4}$ %	Treasury Loan 1997
15 %	Exchequer Stock 1997
6 $\frac{3}{4}$ %	Treasury Loan 1995–98
15 $\frac{1}{2}$ %	Treasury Loan 1998
12 %	Exchequer Stock 1998
12 %	Exchequer Stock 1998 “A”
9 $\frac{1}{2}$ %	Treasury Loan 1999
10 $\frac{1}{2}$ %	Treasury Stock 1999
12 $\frac{1}{4}$ %	Exchequer Stock 1999
12 $\frac{1}{4}$ %	Exchequer Stock 1999 “A”
12 $\frac{1}{4}$ %	Exchequer Stock 1999 “B”
9 %	Conversion Stock 2000
13 %	Treasury Stock 2000
14 %	Treasury Stock 1998–2001
2 $\frac{1}{2}$ %	Index-linked Treasury Stock 2001
12 %	Exchequer Stock 1999–2002
12 %	Exchequer Stock 1999–2002 “A”
13 $\frac{3}{4}$ %	Treasury Stock 2000–2003
13 $\frac{3}{4}$ %	Treasury Stock 2000–2003 “A”
2 $\frac{1}{2}$ %	Index-linked Treasury Stock 2003
3 $\frac{1}{2}$ %	Funding Stock 1999–2004
11 $\frac{1}{2}$ %	Treasury Stock 2001–2004
12 $\frac{1}{2}$ %	Treasury Stock 2003–2005
12 $\frac{1}{2}$ %	Treasury Stock 2003–2005 “A”
8 %	Treasury Loan 2002–2006
2 %	Index-linked Treasury Stock 2006
11 $\frac{3}{4}$ %	Treasury Stock 2003–2007
11 $\frac{3}{4}$ %	Treasury Stock 2003–2007 “A”
13 $\frac{1}{2}$ %	Treasury Stock 2004–2008
2 $\frac{1}{2}$ %	Index-linked Treasury Stock 2009
2 $\frac{1}{2}$ %	Index-linked Treasury Stock 2011
5 $\frac{1}{2}$ %	Treasury Stock 2008–2012
7 $\frac{3}{4}$ %	Treasury Loan 2012–2015
2 $\frac{1}{2}$ %	Treasury Stock 1986–2016
12 %	Exchequer Stock 2013–2017
2 $\frac{1}{2}$ %	Annuities 1905 or after
2 $\frac{3}{4}$ %	Annuities 1905 or after
2 $\frac{1}{2}$ %	Consolidated Stock 1923 or after
4 %	Consolidated Loan 1957 or after
3 $\frac{1}{2}$ %	Conversion Loan 1961 or after
2 $\frac{1}{2}$ %	Treasury Stock 1975 or after
3 %	Treasury Stock 1966 or after
3 $\frac{1}{2}$ %	War Loan 1952 or after

*Securities issued by the Treasury under Part II of the Tithe Act 1936 (c. 43)*

3 % Redemption Stock 1986–96

*Securities issued by certain public corporations and guaranteed by the Treasury*

4 $\frac{1}{4}$ % North of Scotland Electricity Stock 1974–79

4 $\frac{1}{4}$ % British Electricity Stock 1974–79

3 $\frac{1}{2}$ % British Electricity Stock 1976–79

3 $\frac{1}{2}$ % North of Scotland Electricity Stock 1977–80

3 % British European Airways Stock 1980–83

3 % North of Scotland Electricity Stock 1989–92

3 % British Gas Stock 1990–95

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