
STATUTORY INSTRUMENTS

1993 No.950

TAXES

The Capital Gains Tax (Gilt-edged Securities) Order 1993

Made - - - - *30th March 1993*

The Treasury, in exercise of the powers conferred on them by paragraph 1 of Schedule 9 to the Taxation of Chargeable Gains Act 1992⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) Order 1993.
2. The following securities are hereby specified for the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992—
 - 8¾% Treasury Loan 1997 “D”
 - 8¾% Treasury Loan 1997 “E”
 - 4⅝% Index-Linked Treasury Stock 1998
 - 7¼% Treasury Stock 1998
 - 9% Conversion Stock 2000 “C”
 - 9¾% Treasury Stock 2002 “C”
 - 8% Treasury Stock 2003
 - 10% Treasury Stock 2003 “B”
 - 4⅜% Index-Linked Treasury Stock 2004
 - 8½% Treasury Loan 2007 “A”
 - 8½% Treasury Loan 2007 “B”
 - 8% Treasury Stock 2009 “A”
 - 9% Conversion Loan 2011 “B”
 - 9% Treasury Stock 2012
 - 9% Treasury Stock 2012 “A”
 - 8¾% Treasury Stock 2017
 - 8¾% Treasury Stock 2017 “A”
 - 4¼% Index-Linked Treasury Stock 2030.

(1) 1992 c. 12.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

30th March 1993

Tim Wood
Tim Kirkhope
Two of the Lords Commissioners of Her
Majesty's Treasury

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies gilt-edged securities disposals of which are exempt from tax on capital gains in accordance with section 115 of the Taxation of Chargeable Gains Act 1992 (“the 1992 Act”).

Other specified gilt-edged securities disposals of which are exempt from tax on capital gains in accordance with section 115 of the 1992 Act are listed in Part II of Schedule 9 to the 1992 Act.