

2001 No. 1122

TAXES

The Capital Gains Tax (Gilt-edged Securities) Order 2001

Made - - - - 22nd March 2001

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

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) Order 2001.
2. The following securities are hereby specified for the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992—

Floating Rate Treasury Stock 2001
7% Treasury Stock 2002
6½% Treasury Stock 2003
5% Treasury Stock 2004
7¼% Treasury Stock 2007
5¾% Treasury Stock 2009
8% Treasury Stock 2021
6% Treasury Stock 2028
4¼% Treasury Stock 2032.

*Clive Betts
Jim Dowd*

22nd March 2001

Two of the Lords Commissioners of Her Majesty's Treasury

^(a) 1992 c. 12.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies gilt-edged securities disposals of which are exempt from tax on chargeable gains in accordance with section 115 of the Taxation of Chargeable Gains Act 1992 (c. 12) (“section 115”).

Other gilt-edged securities disposals of which are exempt from tax on chargeable gains in accordance with section 115 are specified in Part II of Schedule 9 to the 1992 Act and in S.I. 1993/950, 1994/2656 and 1996/1031, and are listed below.

Stocks and bonds charged on the National Loans Fund

2½% Annuities 1905 or after
2¾% Annuities 1905 or after
2½% Consolidated Stock 1923 or after
3½% War Loan 1952 or after
4% Consolidated Loan 1957 or after
3½% Conversion Loan 1961 or after
3% Treasury Stock 1966 or after
2½% Treasury Stock 1975 or after
12¾% Treasury Loan 1992
8% Treasury Loan 1992
10% Treasury Stock 1992
3% Treasury Stock 1992
12¼% Exchequer Stock 1992
13½% Exchequer Stock 1992
10½% Treasury Convertible Stock 1992
2% Index-Linked Treasury Stock 1992
12½% Treasury Loan 1993
6% Funding Loan 1993
13¾% Treasury Loan 1993
10% Treasury Loan 1993
8¼% Treasury Stock 1993
14½% Treasury Loan 1994
12½% Exchequer Stock 1994
9% Treasury Loan 1994
10% Treasury Loan 1994
13½% Exchequer Stock 1994
8½% Treasury Stock 1994
8½% Treasury Stock 1994 “A”
2% Index-Linked Treasury Stock 1994
3% Exchequer Gas Stock 1990–95
12% Treasury Stock 1995
10¼% Exchequer Stock 1995

Stocks and bonds charged on the National Loans Fund

12¾% Treasury Loan 1995
9% Treasury Loan 1992–96
15¼% Treasury Loan 1996
13¼% Exchequer Loan 1996
14% Treasury Stock 1996
2% Index-Linked Treasury Stock 1996
10% Conversion Stock 1996
10% Conversion Stock 1996 “A”
10% Conversion Stock 1996 “B”
13¼% Treasury Loan 1997
10½% Exchequer Stock 1997
8¾% Treasury Loan 1997
8¾% Treasury Loan 1997 “B”
8¾% Treasury Loan 1997 “C”
8¾% Treasury Loan 1997 “D”
8¾% Treasury Loan 1997 “E”
15% Exchequer Stock 1997
7% Treasury Convertible Stock 1997
6¾% Treasury Loan 1995–98
15½% Treasury Loan 1998
12% Exchequer Stock 1998
12% Exchequer Stock 1998 “A”
9¾% Exchequer Stock 1998
9¾% Exchequer Stock 1998 “A”
7¼% Treasury Stock 1998 “A”
7¼% Treasury Stock 1998 “B”
12% Exchequer Stock 1998 “B”
4⅝% Index-Linked Treasury Stock 1998
7¼% Treasury Stock 1998
9½% Treasury Loan 1999
10½% Treasury Stock 1999
12¼% Exchequer Stock 1999
12¼% Exchequer Stock 1999 “A”
12¼% Exchequer Stock 1999 “B”
2½% Index-Linked Treasury Convertible Stock 1999
10¼% Conversion Stock 1999
6% Treasury Stock 1999
Floating Rate Treasury Stock 1999
9% Conversion Stock 2000

Stocks and bonds charged on the National Loans Fund

9% Conversion Stock 2000 “A”
9% Conversion Stock 2000 “B”
9% Conversion Stock 2000 “C”
8½% Treasury Loan 2000
8% Treasury Stock 2000
8% Treasury Stock 2000 “A”
13% Treasury Stock 2000
13% Treasury Stock 2000 “A”
7% Treasury Stock 2001
7% Treasury Stock 2001 “A”
14% Treasury Stock 1998–2001
2½% Index-Linked Treasury Stock 2001
9¾% Conversion Stock 2001
10% Treasury Stock 2001
9½% Conversion Loan 2001
10% Treasury Stock 2001 “A”
10% Treasury Stock 2001 “B”
12% Exchequer Stock 1999–2002
12% Exchequer Stock 1999–2002 “A”
9½% Conversion Stock 2002
10% Conversion Stock 2002
9% Exchequer Stock 2002
9¾% Treasury Stock 2002
9¾% Treasury Stock 2002 “A”
9¾% Treasury Stock 2002 “B”
9¾% Treasury Stock 2002 “C”
13¾% Treasury Stock 2000–2003
13¾% Treasury Stock 2000–2003 “A”
2½% Index-Linked Treasury Stock 2003
9¾% Conversion Loan 2003
8% Treasury Stock 2003
8% Treasury Stock 2003 “A”
10% Treasury Stock 2003
10% Treasury Stock 2003 “A”
10% Treasury Stock 2003 “B”
3½% Funding Stock 1999–2004
11½% Treasury Stock 2001–2004
9½% Conversion Stock 2004
10% Treasury Stock 2004

Stocks and bonds charged on the National Loans Fund

6¾% Treasury Stock 2004
6¾% Treasury Stock 2004 “A”
4¾% Index-Linked Treasury Stock 2004
9½% Conversion Stock 2004 “A”
12½% Treasury Stock 2003–2005
12½% Treasury Stock 2003–2005 “A”
10½% Exchequer Stock 2005
9½% Conversion Stock 2005
9½% Conversion Stock 2005 “A”
8½% Treasury Stock 2005
8% Treasury Loan 2002–2006
8% Treasury Loan 2002–2006 “A”
2% Index-Linked Treasury Stock 2006
9¾% Conversion Stock 2006
7½% Treasury Stock 2006
7¾% Treasury Stock 2006
11¾% Treasury Stock 2003–2007
11¾% Treasury Stock 2003–2007 “A”
8½% Treasury Loan 2007
8½% Treasury Loan 2007 “A”
8½% Treasury Loan 2007 “B”
8½% Treasury Loan 2007 “C”
13½% Treasury Stock 2004–2008
9% Treasury Loan 2008
9% Treasury Loan 2008 “A”
9% Treasury Loan 2008 “B”
9% Treasury Loan 2008 “C”
9% Treasury Loan 2008 “D”
2½% Index-Linked Treasury Stock 2009
8% Treasury Stock 2009
8% Treasury Stock 2009 “A”
6¼% Treasury Stock 2010
2½% Index-Linked Treasury Stock 2011
9% Conversion Loan 2011
9% Conversion Loan 2011 “A”
9% Conversion Loan 2011 “B”
9% Conversion Loan 2011 “C”
9% Conversion Loan 2011 “D”
5½% Treasury Stock 2008–2012

Stocks and bonds charged on the National Loans Fund

9% Treasury Stock 2012

9% Treasury Stock 2012 “A”

2½% Index-Linked Treasury Stock 2013

8% Treasury Stock 2013

7¾% Treasury Loan 2012–2015

8% Treasury Stock 2015

8% Treasury Stock 2015 “A”

2½% Treasury Stock 1986–2016

2½% Index-Linked Treasury Stock 2016

2½% Index-Linked Treasury Stock 2016 “A”

12% Exchequer Stock 2013–2017

8¾% Treasury Stock 2017

8¾% Treasury Stock 2017 “A”

2½% Index-Linked Treasury Stock 2020

2½% Index-Linked Treasury Stock 2024

4½% Index-Linked Treasury Stock 2030

Securities issued by certain public corporations and guaranteed by the Treasury

3% North of Scotland Electricity Stock 1989–92

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The Capital Gains Tax (Gilt-edged Securities) Order 2001

£2.00

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E 0851 04/01 ON (MFK)