

2005 No. 276

TAXES

The Capital Gains Tax (Gilt-edged Securities) Order 2005

Made - - - -

9th February 2005

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

Citation

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) Order 2005.

Securities specified as gilt-edged securities

2. For the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992 (gilt-edged securities) the following securities are specified—

4³/₄% Treasury Stock 2010;

4³/₄% Treasury Stock 2038.

Nick Ainger

Jim Murphy

9th February 2005

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies two further 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 (“the 1992 Act”).

Other gilt-edged securities, disposals of which are exempt from tax on chargeable gains in accordance with section 115, are specified in Part 2 of Schedule 9 to the 1992 Act and in S.I. 1993/950, 1994/2656, 1996/1031, 2001/1122, 2002/2849 and 2004/438.

A complete list of gilts to which this and previous Orders apply may be found on the Inland Revenue website (www.inlandrevenue.gov.uk) or obtained by writing to Inland Revenue, Capital & Savings Ministerial Correspondence Unit, 1st Floor, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.

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