

2006 No. 3170

CAPITAL GAINS TAX

CORPORATION TAX

**The Taxation of Chargeable Gains (Gilt-edged Securities)
(No.2) Order 2006**

Made - - - - 28th November 2006

The Treasury, in exercise of the powers conferred 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 Taxation of Chargeable Gains (Gilt-edged Securities) (No.2) Order 2006.

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—

- 4% Treasury Gilt 2016;
- 1¼% Index-Linked Treasury Gilt 2017;
- 1¼% Index-Linked Treasury Gilt 2027;
- 4¼% Treasury Gilt 2027;
- 4¼% Treasury Gilt 2046.

*Kevin Brennan
Alan Campbell*

28th November 2006

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 five 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.Is 1993/950, 1994/2656, 1996/1031, 2001/1122, 2002/2849, 2004/438, 2005/276 and 2006/184.

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

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