

2008 No. 1588

CAPITAL GAINS TAX

CORPORATION TAX

**The Taxation of Chargeable Gains (Gilt-edged Securities) Order
2008**

Made - - - -

19th June 2008

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

Citation

1. This Order may be cited as the Taxation of Chargeable Gains (Gilt-edged Securities) Order 2008.

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—

- 1½% Index-Linked Treasury Gilt 2037
- 5¼% Treasury Gilt 2012
- 5% Treasury Gilt 2018
- 4½% Treasury Gilt 2042
- 1⅞% Index-Linked Treasury Gilt 2022
- 4¾% Treasury Gilt 2030
- 0¾% Index-Linked Treasury Gilt 2047
- 4½% Treasury Gilt 2013

Alan Campbell
Claire Ward

19th June 2008

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies eight 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, disposal 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.s 1993/950, 1994/2656, 1996/1031, 2001/1122, 2002/2849, 2004/438, 2005/276, 2006/184, and 2006/3170.

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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