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STATUTORY INSTRUMENTS

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**2021 No. 213**

**CAPITAL GAINS TAX  
CORPORATION TAX**

The UK Property Rich Collective Investment  
Vehicles (Amendment of the Taxation of  
Chargeable Gains Act 1992) Regulations 2021

<i>Made</i>	- - - -	<i>1st March 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>2nd March 2021</i>
<i>Coming into force</i>	- -	<i>24th March 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 48 of Schedule 5AAA to the Taxation of Chargeable Gains Act 1992(1).

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(1) [1992 c. 12](#); Schedule 5AAA was inserted by paragraph 21 of Schedule 1 to the Finance Act 2019 ([c. 11](#)) and amended by [S.I. 2020/315](#).