STATUTORY INSTRUMENTS

2022 No. 230

CAPITAL GAINS TAX

The Taxation of Chargeable Gains Act 1992 (Amendment) Regulations 2022

Made - - - - 7th March 2022
Laid before the House of
Commons - - 8th March 2022
Coming into force 5th April 2022

THE TAXATION OF CHARGEABLE GAINS ACT 1992 (AMENDMENT) REGULATIONS 2022

- 1. Citation and commencement
- 2. Amendment of the Taxation of Chargeable Gains Act 1992
- 3. In section 87A(2) (section 87: matching), in the words before...
- In Schedule 4C (transfers of value: attribution of gains to... Signature Explanatory Note