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STATUTORY INSTRUMENTS

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**2022 No. 230**

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

**Amendment of the Taxation of Chargeable Gains Act 1992**

**4.** In Schedule 4C (transfers of value: attribution of gains to beneficiaries)<sup>(1)</sup>, in the italic heading before paragraph 1A, for “section 2(2) amounts” substitute “section 1(3) amounts”.

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<sup>(1)</sup> Schedule 4C was inserted by Schedule 26 to the Finance Act 2000 (c. 17) and amended by Schedule 29 to the Finance Act 2003 (c. 14), Schedule 12 to the Finance Act 2006 (c. 25), Schedule 7 to the Finance Act 2008 (c. 9), Schedule 46 to the Finance Act 2013 (c. 29), Schedule 10 to the Finance Act 2018 (c. 3) and Schedule 1 to the Finance Act 2019.