
Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Inheritance Tax Act 1984 c. 51 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 10

CONSEQUENTIAL AMENDMENTS

Inheritance Tax Act 1984 c. 51

- 8 (1) The Inheritance Tax Act shall have effect subject to the following amendments.
- (2) In section 31(4G)(b) for “147 of the Capital Gains Tax Act 1979” there shall be substituted “ 258 of the 1992 Act ”.
- (3) In section 79(2) for “147 of the Capital Gains Tax Act” and “147” (where it secondly appears) there shall be substituted respectively “ 258 of the 1992 Act ”and “ 258 ”.
- (4) In section 97 —
- (a) the amendments made by section 138(6) of the Finance Act 1989 shall continue to have effect notwithstanding the repeal by this Act of that provision; and
- (b) for “273(1) of the Taxes Act 1970”, “272 of the Taxes Act 1970” and “273 to 281” there shall be substituted respectively “ 171(1) of the 1992 Act ”, “ 170 of the 1992 Act ”and “ 171 to 181 ”.
- (5) In sections 107(4), 113A(6) and 124A(6) for “77 to 86 of the Capital Gains Tax Act 1979” there shall be substituted “ 126 to 136 of the 1992 Act ”.
- (6) In section 135 for “section 78 of the Capital Gains Tax Act 1979”, “84”, “77(1)”, “82”, “85”, “86”, “78”, “93” and “77(1) of the Capital Gains Tax Act 1979” there shall be substituted respectively “ 127 of the 1992 Act ”, “ 134 ”, “ 126(1) ”, “ 132 ”, “ 135 ”, “ 136 ”, “ 127 ”, “ 99 ”and “ 126(1) ”.
- (7) In section 138 for “3 to the Capital Gains Tax Act 1979” there shall be substituted “ 8 to the 1992 Act ”.
- (8) In section 165 for “Capital Gains Tax Act 1979” and “59” shall be substituted “ 1992 Act ”and “ 282 ”.
- (9) In section 183 for “section 78 of the Capital Gains Tax Act 1979”, “77(1)”, “82”, “85”, “86”, “78”, “93” and “77(1) of the Capital Gains Tax Act 1979” there shall be substituted respectively “ 127 of the 1992 Act ”, “ 126(1) ”, “ 132 ”, “ 135 ”, “ 136 ”, “ 127 ”, “ 99 ”and “ 126(1) ”.
- (10) In section 187 for “153 of the Capital Gains Tax Act 1979” shall be substituted “ 274 of the 1992 Act ”.
- (11) In section 194 for “3 to the Capital Gains Tax Act 1979” there shall be substituted “ 8 to the 1992 Act ”.
- (12) In section 270 for “Capital Gains Tax Act 1979” and “63” there shall be substituted “ 1992 Act ”and “ 286 ”.

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- (13) In section 272 at the end there shall be added “ and “the 1992 Act” means the Taxation of Chargeable Gains Act 1992. ”

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Cross Heading: Inheritance Tax Act 1984 c. 51 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied by [1997 c. 16 Sch. 12 para. 12\(7\)](#)[1314](#)
- Act applied by [2002 c. 23 Sch. 16 para. 48\(1\)\(2\)](#)
- Act construed as one with reg. 37 by [S.I. 2006/575 reg. 37\(2\)](#)
- Act construed as one with reg. 38 by [S.I. 2006/575 reg. 38\(3\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4(10)(11) inserted by [2016 c. 11 s. 15\(4\)](#)
- s. 4(10) words inserted by [2016 c. 24 s. 83\(11\)](#)
- s. 35(3)(d)(xviii) added by [2008 c. 17 Sch. 7 para. 9](#)
- s. 35(3)(d)(xviii) inserted by [2008 c. 18 Sch. 13 para. 46](#)
- s. 35(3)(d)(xviii) repealed by [S.I. 2008/3002 Sch. 1 para. 42](#)[Sch. 3](#) (This amendment comes into force on the day 2008 c. 4, s. 5 comes into force, see art. 1(2). That provision was brought into force on 1.12.2008 by [S.I. 2008/3068](#), art. 2(1)(b))
- s. 104(4)(b)(i) words substituted by [S.I. 1989/469](#), reg. 27(2) (as amended) by [S.I. 1997/1716 reg. 13\(1\)\(b\)](#)
- s. 107(11) words substituted by [S.I. 1989/469](#), reg. 27(2A) (as amended) by [S.I. 1997/1716 reg. 13\(2\)\(b\)](#)
- s. 169S(4A) inserted by [2015 c. 11 s. 43\(2\)](#)
- s. 587B inserted by [2000 c. 17 s. 43\(1\)](#)
- Sch. 5C para. 3(1) modified by [S.I. 2004/2199 reg. 7\(1\)](#)
- Sch. 5C para. 3(6) modified by [S.I. 2004/2199 reg. 7\(2\)](#)
- Sch. 5C para. 5(1) modified by [S.I. 2004/2199 reg. 7\(3\)](#)
- Sch. 5C para. 3 words inserted by [S.I. 2005/3229 reg. 128](#)
- Sch. 5C para. 5 words inserted by [S.I. 2005/3229 reg. 128](#)
- Sch. 5C para. 6 words inserted by [S.I. 2005/3229 reg. 128](#)
- Sch. 5C para. 3(1)(f) words substituted by [2007 c. 3 Sch. 1 para. 347](#)