

Changes to legislation: Taxation of Chargeable Gains Act 1992, SCHEDULE 10 is up to date with all changes known to be in force on or before 21 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

Section 290.

CONSEQUENTIAL AMENDMENTS

Post Office Act 1969 c. 48

^{F1}1

Textual Amendments

F1 Sch. 10 para. 1 repealed (26.3.2001) by [The Postal Services Act 2000 \(Consequential Modifications No. 1\) Order 2001 \(S.I. 2001/1149\)](#), art. 1(2), [Sch. 2](#)

Taxes Management Act 1970 c. 9

2 (1) The Taxes Management Act 1970 shall have effect subject to the following amendments.

(2) In sections 11(1)(b), 27(1), 47(1), 57(1)(a), 78(3)(b), 111 and 119(4) for (2)In sections 11(1)(b), 27(1), 47(1), 57(1)(a), ^{F2}..., 111 and 119(4) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”.

(3) In section 12(2)—

- (a) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”;
- (b) for “19(4)” there shall be substituted “ 51(1) ”;
- (c) for “71” there shall be substituted “ 121 ”;
- (d) for “130, 131 or 133”there shall be substituted “ 263, 268 or 269 ”;
- (e) for “128(6)” there shall be substituted “ 262(6) ”.

(4) In section 25(9) for “sections 64, 93 and 155(1) of the Capital Gains Tax Act 1979” there shall be substituted “ sections 99 and 288(1) of the 1992 Act. ”

^{F3}(5)

(6) In section 30(2)(a) and (3)(a) for “47 of the Finance (No.2) Act 1975” there shall be substituted “ 283 of the 1992 Act ”.

(7) In section 31(3)(c) for “38 of the Finance Act 1973” there shall be substituted “ 276 of the 1992 Act ”.

(8) In section 86(4) for “7 of the Capital Gains Tax Act 1979” there shall be substituted “ 7 of the 1992 Act ”.

(9) In section 87A(3) for the words from “section 267(3C)” to “1979” there shall be substituted “ 137(4), 139(7) or 179(11) of the 1992 Act or section 96(8) of the Finance

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Act 1990”. This sub-paragraph shall come into force on the day appointed under section 95 of the Finance (No.2) Act 1987 for the purposes of section 85 of that Act.

(10) In section 98 —

- (a) in column 1 of the Table —
 - (i) for “149D of the Capital Gains Tax Act 1979” there shall be substituted “ 151 of the 1992 Act ”;
 - (ii) for “6(9) of Schedule 1 to the Capital Gains Tax Act 1979” there shall be substituted “ 2(9) of Schedule 1 to the 1992 Act ”;
 - (iii) for “84 of the Finance Act 1981”there shall be substituted “ 98 of the 1992 Act ”;
 - ^{F4}(iv)
 - ^{F4}(v)
 - (vi) for “12 of Schedule 16 to the Finance Act 1991” there shall be substituted “ 10 of Schedule 5 to the 1992 Act ”; and
- (b) in column 2 of the Table —
 - (i) for “149D of the Capital Gains Tax Act 1979” there shall be substituted “ 151 of the 1992 Act ”; and
 - (ii) for “13 to 16 of Schedule 16 to the Finance Act 1991”there shall be substituted “ 11 to 14 of Schedule 5 to the 1992 Act ”.

(11) In section 118(1)—

- (a) in the definition of “chargeable gain” for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”; and
- (b) in paragraph (b) of the definition of “the Taxes Acts” for “the Capital Gains Tax Act 1979” there shall be substituted “ the Taxation of Chargeable Gains Act 1992 ”and
- (c) immediately after that definition there shall be inserted— “ the 1992 Act ”means the Taxation of Chargeable Gains Act 1992.

Textual Amendments

F2 Word in Sch. 10 para. 2(2) repealed (with effect in accordance with Sch. 29 Pt. 8(16) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 29 Pt. VIII\(16\)](#)

F3 Sch. 10 para. 2(5) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 60\(f\)\(i\)](#)

F4 Sch. 10 para. 2(10)(a)(iv)(v) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 60\(f\)\(ii\)](#)

Finance Act 1973 c. 51

^{F53}

Textual Amendments

F5 Sch. 10 para. 3 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10 Pt. 12](#) (with [Sch. 9 paras. 1-9, 22](#))

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British Aerospace Act 1980 c. 26

- 4 In section 12(2) of the British Aerospace Act 1980 for “272(5) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 170(12) of the Taxation of Chargeable Gains Act 1992 ”.

British Telecommunications Act 1981 c. 38

- 5 In section 82(1) for “Capital Gains Tax Act 1979” and “Schedule 5” there shall be substituted respectively “ Taxation of Chargeable Gains Act 1992 ” and “ Schedule 2 ”.

Value Added Tax Act 1983 c. 55

F66

Textual Amendments

F6 Sch. 10 para. 6 repealed (1.9.1994) by [Value Added Tax Act 1994 \(c. 23\)](#), s. 101(1), [Sch. 15](#)

Telecommunications Act 1984 c. 12

F77

Textual Amendments

F7 Sch. 10 para. 7 repealed (25.7.2003 for specified purposes, 29.12.2003 in so far as not already in force) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 19\(1\)](#) Note 1 (with [Sch. 18](#)); [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with art. 3) (as amended by [S.I. 2003/3142](#), art. 1(3)); [S.I. 2003/3142](#), art. 3(2) (with art. 11)

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

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

Finance Act 1985 c. 54

- 9 In section 81 for “Capital Gains Tax Act 1979” there shall be substituted “ Taxation of Chargeable Gains Act 1992 ”.

Trustee Savings Bank Act 1985 c. 58

- 10 (1) In paragraph 2 of Schedule 2 to the Trustee Savings Bank Act 1985 —
 - (a) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”; and
 - (b) for “5 to the Act of 1979” there shall be substituted “ 2 to the 1992 Act ”.
- (2) In paragraph 3 of that Schedule —
 - (a) for “II of Part II of the Act of 1979” there shall be substituted “ III of Part II of the 1992 Act ”; and
 - (b) for “12 of Schedule 5 to the Act of 1979” there shall be substituted “ 16 of Schedule 2 to the 1992 Act ”.
- (3) In paragraph 4 of that Schedule —
 - (a) for “Act of 1979” (in three places) there shall be substituted “ 1992 Act ”;
 - (b) for “134” and “26” there shall be substituted respectively “ 251 ” and “ 30 ”; and
 - (c) for “278 of the Taxes Act” (in both places) there shall be substituted “ 178 or 179 of the 1992 Act ”.
- (4) In paragraph 9 —
 - (a) at the end of sub-paragraph (1) there shall be added— “the 1992 Act” means the Taxation of Chargeable Gains Act 1992; ” and
 - (b) in sub-paragraph (2) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”.

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Transport Act 1985 c. 67

- 11 In section 130—
- (a) in subsection (3) for “Capital Gains Tax Act 1979” and “5” there shall be substituted “Taxation of Chargeable Gains Act 1992” and “2”; and
 - (b) in subsection (4) for “278 of the Income and Corporation Taxes Act 1970” there shall be substituted “178 or 179 of the Taxation of Chargeable Gains Act 1992”.

Airports Act 1986 c. 31

- 12 In section 77(2) of the Airports Act 1986 for “272(5) of the Income and Corporation Taxes Act 1970” there shall be substituted “170(12) of the Taxation of Chargeable Gains Act 1992”.

Gas Act 1986 c. 44

- 13 In section 60(2) of the Gas Act 1986 for “272(5) of the Income and Corporation Taxes Act 1970” there shall be substituted “170(12) of the Taxation of Chargeable Gains Act 1992”.

Income and Corporation Taxes Act 1988 c. 1

- 14 (1) The Income and Corporation Taxes Act 1988 shall have effect subject to the following amendments
- (2) In section 11(2) for paragraph (b) there shall be substituted—
 - “(b) such chargeable gains as are, by virtue of section 10(3) of the 1992 Act, to be, or be included in, the company's chargeable profits,”
 - (3) In section 56(5) for “82 of the 1979 Act” there shall be substituted “132 of the 1992 Act”.
 - (4) In section 119(1) after “122” there shall be inserted “and section 201 of the 1992 Act”.
- F⁸(5)
- F⁹(6)
- F¹⁰(7)
- F¹¹(8)
- F¹²(9)
- F¹²(10)
- F¹²(11)
- F¹²(12)
- (13) In section 187(2) for “1979 Act” (in the definition of “market value”) and “77(1)(b) of the 1979 Act” (in the definition of “new holding”) there shall be substituted respectively “1992 Act” and “126(1)(b) of the 1992 Act”.

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- F13(14)
- F14(15)
- F15(16)
- (17) In sections 299 and 305 for “77(2)(a) of the 1979 Act” and “78” there shall be substituted respectively “ 126(2)(a) of the 1992 Act ”and “ 127 ”.
- (18) In section 312 for “86(1) of the 1979 Act” and “150 of the 1979 Act” there shall be substituted respectively “ 136(1) of the 1992 Act ”and “ 272 of the 1992 Act ”.
- F16(19)
- F17(20)
- F18(21)
- F19(22)
- F19(23)
- F19(24)
- F20(25)
- (26) In section 450(6) for “31 or 33 of the 1979” there shall be substituted “ 37 or 39 of the 1992 ”.
- F21(27)
- F21(28)
- F22(29)
- (30) In subsection (1) of section 502 in the definition of “ring fence profits” for “same meaning as in section 79(5) of the Finance Act 1984” there shall be substituted “ meaning given by subsection (1A) below ”and at the end of that subsection there shall be inserted—
- “(1A) Where in accordance with section 197(3) of the 1992 Act a person has an aggregate gain for any chargeable period, that gain and his ring fence income (if any) for that period together constitute his ring fence profits for the purposes of this Chapter.”
- (31) In section 505(3), (5)(b) and (6) for “145 of the 1979 Act” there shall be substituted “ 256 of the 1992 Act ”.
- F23(32)
- (33) In section 574(1) for “1979” there shall be substituted “ 1992 ”.
- (34) In section 575—
- (a) in subsection (1)(c) for “22(2) of the 1979 Act” there shall be substituted “ 24(2) of the 1992 Act ”;
- (b) in subsection (2) for “78 of the 1979 Act” , in both places, there shall be substituted “ 127 of the 1992 Act ”; and

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(c) in subsection (3) for “85 or 86 of the 1979 Act” and “87” there shall be substituted “ 135 or 136 of the 1992 Act ”and “ 137 ”.

F24(35)

F24(36)

F24(37)

F24(38)

F25(39)

F26(40)

F27(41)

F28(42)

F29(43)

F29(44)

F29(45)

F30(46)

F29(47)

F29(48)

F29(49)

F31(50)

F32(51)

F33(52)

(53) In section 831—

(a) at the end of subsection (3) there shall be inserted— “the 1992 Act” means the Taxation of Chargeable Gains Act 1992. ”; and

(b) in subsection (5) for “1979” there shall be substituted “ 1992 ”.

F34(54)

F35(55)

(56) In section 843(2) for “10 of the 1979 Act” there shall be substituted “ 277 of the 1990 Act ”.

F36(57)

(58) In paragraph 5(7) of Schedule 10 for “1979” there shall be substituted “ 1992 ”.

(59) In paragraph 12(2) of Schedule 20 for “145 of the 1979” there shall be substituted “ 256 of the 1992 ”.

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(60) In paragraph 7 of Schedule 22 for “149B(1)(g) of the 1979” there shall be substituted “271(1)(g) of the 1992”.

^{F37}(61)

(62) In paragraph 3 of Schedule 26 for “II of Part II of the 1979” there shall be substituted “III of Part II of the 1992”.

^{F38}(63)

Textual Amendments

- F8** Sch. 10 para. 14(5) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3 \(with Sch. 2\)](#)
- F9** Sch. 10 para. 14(6) repealed (with effect in accordance with s. 105(1) of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 41 Pt. V\(3\) \(with Sch. 15\)](#)
- F10** Sch. 10 para. 14(7) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F11** Sch. 10 para. 14(8) repealed (with effect in accordance with Sch. 10 para. 7(1) of the amending Act) by [Finance Act 1997 \(c. 16\), Sch. 18 Pt. VI\(10\)](#)
- F12** Sch. 10 para. 14(9)-(12) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1 \(with Sch. 7\)](#)
- F13** Sch. 10 para. 14(14) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1 \(with Sch. 2\)](#)
- F14** Sch. 10 para. 14(15) repealed (with effect in accordance with Sch. 3 of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 27 Pt. III\(2\)](#)
- F15** Sch. 10 para. 14(16) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3 \(with Sch. 2\)](#)
- F16** Sch. 10 para. 14(19) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1 \(with Sch. 2\)](#)
- F17** Sch. 10 para. 14(20) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1 \(with Sch. 2\)](#)
- F18** Sch. 10 para. 14(21) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 3 \(with Sch. 36\)](#)
- F19** Sch. 10 para. 14(22)-(24) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\), Sch. 16 para. 247\(d\)](#)
- F20** Sch. 10 para. 14(25) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\), Sch. 27 Pt. 2\(9\)](#)
- F21** Sch. 10 para. 14(27)(28) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F22** Sch. 10 para. 14(29) repealed (with effect in accordance with s. 105(1) of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 41 Pt. V\(3\) \(with Sch. 15\)](#)
- F23** Sch. 10 para. 14(32) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1 \(with Sch. 2\)](#)
- F24** Sch. 10 para. 14(35)-(38) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1 \(with Sch. 2\)](#)
- F25** Sch. 10 para. 14(39) repealed (with effect in accordance with Sch. 10 para. 7(1) of the amending Act) by [Finance Act 1997 \(c. 16\), Sch. 18 Pt. VI\(10\)](#)
- F26** Sch. 10 para. 14(40) omitted (with effect in accordance with s. 66(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 66\(4\)\(d\)](#)
- F27** Sch. 10 para. 14(41) omitted (with effect in accordance with s. 66(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 66\(4\)\(d\)](#)
- F28** Sch. 10 para. 14(42) repealed (with effect in accordance with Sch. 40 Pt. II(10) Note 1 of the amending Act) by [Finance Act 2000 \(c. 17\), Sch. 40 Pt. II\(10\)](#)
- F29** Sch. 10 para. 14(43)-(49) repealed (with effect in accordance with art. 1(2)(3), Sch. 1 of the amending S.I.) by [The Offshore Funds \(Tax\) Regulations 2009 \(S.I. 2009/3001\), reg. 1\(1\), Sch. 2](#)

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- F30** Sch. 10 para. 14(46) repealed (with effect in accordance with s. 145(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 2(18)**
- F31** Sch. 10 para. 14(50) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F32** Sch. 10 para. 14(51) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F33** Sch. 10 para. 14(52) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with [Sch. 2](#))
- F34** Sch. 10 para. 14(54) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F35** Sch. 10 para. 14(55) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F36** Sch. 10 para. 14(57) repealed (with effect in accordance with s. 105(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 41 Pt. V(3)** (with [Sch. 15](#))
- F37** Sch. 10 para. 14(61) repealed (with effect in accordance with Sch. 10 para. 7(1) of the amending Act) by [Finance Act 1997 \(c. 16\)](#), **Sch. 18 Pt. VI(10)**
- F38** Sch. 10 para. 14(63) repealed (with effect in accordance with art. 1(2)(3), Sch. 1 of the amending S.I.) by [The Offshore Funds \(Tax\) Regulations 2009 \(S.I. 2009/3001\)](#), reg. 1(1), **Sch. 2**

British Steel Act 1988 c. 35

- 15 In section 11(2) of the British Steel Act 1988 for “272(5) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 170(12) of the Taxation of Chargeable Gains Act 1992 ”.

Finance Act 1988 c. 39

- 16 (1) The Finance Act 1988 shall have effect subject to the following amendments.
- (2) In section 50(4) for “3 to the Capital Gains Tax Act 1979” there shall be substituted “ 8 to the Taxation of Chargeable Gains Act 1992 ”.
- F39**(3)
- F39**(4)
- F39**(5)
- F40**(6)
- (7) In paragraph 6(2) of Schedule 12 for “72 of the Capital Gains Tax Act 1979” there shall be substituted “ 122 of the Taxation of Chargeable Gains Act 1992 ”.

Textual Amendments

- F39** Sch. 10 para. 16(3)-(5) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))
- F40** Sch. 10 para. 16(6) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 12** (with [Sch. 9 paras. 1-9, 22](#))

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Health and Medicines Act 1988 c. 49

- 17 In section 6(2) of the Health and Medicines Act 1988 for “272(5) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 170(12) of the Taxation of Chargeable Gains Act 1992 ”.

Water Act 1989 c. 15

- 18 In section 95 of the Water Act 1989—
- (a) in subsection (4) for “Capital Gains Tax Act 1979 (“the 1979 Act”)” there shall be substituted “ Taxation of Chargeable Gains Act 1992 (“the 1992 Act”) ”;
 - (b) in subsection (5) for “1979” there shall be substituted “ 1992 ”; and
 - (c) in subsection (6) for “134 of the 1979” there shall be substituted “ 251 of the 1992 ”.

Finance Act 1989 c. 26

- 19 (1) In section 69(9) of the Finance Act 1989 for “85(1) of the Capital Gains Tax Act 1979” and “77” there shall be substituted “ 135(1) of the Taxation of Chargeable Gains Act 1992 ”and “ 126 ”.
- (2) In section 70(2) of that Act for “Capital Gains Tax Act 1979” and “32(1)(a)” there shall be substituted “ Taxation of Chargeable Gains Act 1992 ”and “ 38(1)(a) ”.
- (3) In section 158(2) of that Act in paragraph (a) for “section 47(1) of the Finance (No.2) Act 1975” there shall be substituted “ section 283(1) of the Taxation of Chargeable Gains Act 1992 ”.
- (4) In section 178(2) of that Act for paragraph (i) there shall be substituted—
“(i) section 283 of the Taxation of Chargeable Gains Act 1992”;
- (5) In Schedule 5 to that Act in paragraphs 8 and 11 for “85(1) of the Capital Gains Tax Act 1979” and “77” there shall be substituted “ 135(1) of the Taxation of Chargeable Gains Act 1992 ”and “ 126 ”.

^{F41}(6)

Textual Amendments

F41 Sch. 10 para. 19(6) repealed (with effect in accordance with s. 105(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 41 Pt. V\(3\)](#) (with [Sch. 15](#))

Electricity Act 1989 c. 29

- 20 (1) In paragraph 2 of Schedule 11 to the Electricity Act 1989 for “278 of the Income and Corporation Taxes Act 1970” and “272 of the Income and Corporation Act 1970” there shall be substituted respectively “ 178 or 179 of the 1992 Act ”and “ 170 of the 1992 Act ”; and at the end of that paragraph there shall be added—
“(2A) In this Schedule “the 1992 Act” means the Taxation of Chargeable Gains Act 1992.”

Changes to legislation: Taxation of Chargeable Gains Act 1992, SCHEDULE 10 is up to date with all changes known to be in force on or before 21 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

- (2) In paragraph 3 of that Schedule for “117 of the Capital Gains Tax Act 1979” and “117” (where it secondly appears) there shall be substituted “ 154 of the 1992 Act ”and “ 154 ”.
- (3) In paragraphs 4 and 5 of that Schedule for “Capital Gains Tax Act 1979” (in each place) there shall be substituted “ 1992 Act ”.

Capital Allowances Act 1990 c. 1

^{F42}21

Textual Amendments

F42 Sch. 10 para. 21 repealed (22.3.2001) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#)

Finance Act 1990 c. 29

- 22 (1) The Finance Act 1990 shall have effect subject to the following amendments.
- (2) In section 116(5) for “150(1) to (3) and 152 of the Capital Gains Tax Act 1979” there shall be substituted “ 272(1) to (4) and 273 of the Taxation of Chargeable Gains Act 1992 ”.
 - (3) In section 120 for “27 of the Capital Gains Tax Act 1979” there shall be substituted “ 28 of the Taxation of Chargeable Gains Act 1992 ”.

^{F43}(4)

- (5) In Schedule 12—
 - (a) in paragraph 2—
 - (i) for “the Capital Gains Tax Act 1979 (“the 1979 Act”)” there shall be substituted “ the Taxation of Chargeable Gains Act 1992 (“the 1992 Act”) ”;
 - (ii) for “5” there shall be substituted “ 2 ”; and
 - (iii) for “134 of the 1979” there shall be substituted “ 251 of the 1992 ”;
 - (b) in paragraphs 4, 5 and 6 for “1979” there shall be substituted “ 1992 ”;
 - (c) in paragraph 7 for “115 to 119 of the 1979” there shall be substituted “ 152 to 156 of the 1992 ”; and
 - (d) in paragraph 10 for the definition of “the 1979 Act” there shall be substituted — “the 1992 Act” means the Taxation of Chargeable Gains Act 1992. ”

Textual Amendments

F43 Sch. 10 para. 22(4) repealed (with effect in accordance with s. 105(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 41 Pt. V\(3\)](#) (with [Sch. 15](#))

Finance Act 1991 c. 31.

- 23 In section 72(4) of the Finance Act 1991 for “5(1) of the Capital Gains Tax Act 1979” there shall be substituted “ 3(1) of the Taxation of Chargeable Gains Act 1992 ”.

Changes to legislation: Taxation of Chargeable Gains Act 1992, SCHEDULE 10 is up to date with all changes known to be in force on or before 21 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

Ports Act 1991 c. 52

- 24 (1) In section 16 of the Ports Act 1991 for “Capital Gains Tax Act 1979” and “29A(1)” there shall be substituted respectively “ 1992 Act ”and “ 17(1) ”.
- (2) In section 17 of that Act—
- (a) for “1979” (wherever it occurs) there shall be substituted “ 1992 ”;
 - (b) in subsection (6) for “278(3) or (3C) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 178(3) or (5) or 179(3) or (6) of the 1992 Act ”;
 - (c) in subsection (7)—
 - (i) for paragraph (a) there shall be substituted—

“(a) “the relevant six-year limit” means in relation to section 178(3) or 179(3) the six year period mentioned in section 178(1) or 179(1) and in relation to section 178(5) or 179(6) the six year period mentioned in 178(5)(a) or 179(6)(a); and”;
 - (ii) in paragraph (b) for “278(3)”, “278(3C)” and “subsection (3D) of that section” there shall be substituted “ 178(3) or 179(3) ”, “ 178(5) or 179(6) ”and “ section 178(6) or 179(7) ”respectively; and
 - (d) in subsection (13) for “272 to 281 of the Income and Corporation Taxes Act 1970”, “(1E) and (1F) of section 272” and “(1E)” there shall be substituted “ 170 to 181 of the 1992 Act ”, “ (7) and (8) of section 170 ”and “ (7) ”respectively.
- (3) In section 18 of that Act—
- (a) in subsections (2) and (8) for “1979” there shall be substituted “ 1992 ”;
 - (b) in subsection (4) for “267(1) or 273(1) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 139(1) or 171(1) of the 1992 Act ”.
- (4) In section 20 of that Act for “27 of the Capital Gains Tax Act 1979” there shall be substituted “ 28 of the 1992 Act ”.
- (5) In section 35 of that Act—
- (a) in subsection (3) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”; and
 - (b) in subsection (6) for “278 of the Income and Corporation Taxes Act 1970” and “273 to 281” there shall be substituted “ 178 or 179 of the 1992 Act ”and “ 171 to 181 ”.
- (6) In section 40(1) of that Act there shall be added at the end “ and “the 1992 Act” means the Taxation of Chargeable Gains Act 1992. ”

British Technology Group Act 1991 c. 66

- 25 In section 12(2) of the British Technology Group Act 1991 for “345 of the Income and Corporation Taxes Act 1988” there shall be substituted “ 8 of the Taxation of Chargeable Gains Act 1992 ”.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, SCHEDULE 10 is up to date with all changes known to be in force on or before 21 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 :

- Sch. 10 para. 14(43)-(45) omitted by [2008 c. 9 s. 41\(7\)\(c\)](#)
- Sch. 10 para. 14(47)-(49) omitted by [2008 c. 9 s. 41\(7\)\(c\)](#)
- Sch. 10 para. 14(63) omitted by [2008 c. 9 s. 41\(7\)\(c\)](#)

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](#)