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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Enactment of Extra-Statutory Concessions Order 2009**

*The Taxation of Chargeable Gains Act 1992*

**Period of absence due to work of spouse or civil partner**

7.—(1) Section 223(3) of the Taxation of Chargeable Gains Act 1992 (private residences: amount of relief) is amended as follows.

(2) In paragraph (b), after “United Kingdom” insert “or lived with a spouse or civil partner who worked in such an employment or office”.

(3) In paragraph (c), at the end insert “and in addition,”.

(4) After paragraph (c) insert—

“(d) any period of absence not exceeding 4 years (or periods of absence which together did not exceed 4 years) throughout which the individual lived with a spouse or civil partner in respect of whom paragraph (c) applied in respect of that period (or periods),”.

(5) The amendments made by this article have effect in relation to disposals on or after 6th April 2009.