
DRAFT STATUTORY INSTRUMENTS

2009 No.

The Enactment of Extra-Statutory Concessions Order 2009

The Taxation of Chargeable Gains Act 1992

Resumption of residence after period of absence due to work

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

(2) In subsection (3), in the words after paragraph (d) (inserted by article 7 of this Order), for the words from “if both before and after the period” to the end substitute “if conditions A and B are met.”.

(3) After subsection (3) insert—

“(3A) Condition A is that before the period there was a time when the dwelling-house was the individual’s only or main residence.

(3B) Condition B is that after the period—

- (a) in a case falling within paragraph (a), (b), (c) or (d) of subsection (3), there was a time when the dwelling-house was the individual’s only or main residence,
- (b) in a case falling within paragraph (b), (c) or (d) of that subsection, the individual was prevented from resuming residence in the dwelling-house in consequence of the situation of the individual’s place of work or a condition imposed by the terms of the individual’s employment requiring the individual to reside elsewhere, being a condition reasonably imposed to secure the effective performance by the employee of his duties, or
- (c) in a case falling within paragraph (b), (c) or (d) of that subsection, the individual lived with a spouse or civil partner to whom paragraph (b) of this subsection applied.”.

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