
 STATUTORY INSTRUMENTS

1982 No. 1774

TAXES

The Capital Gains Tax (Gilt-edged Securities) (No. 2) Order 1982

Made - - - - - 6th December 1982

The Treasury, in exercise of the powers conferred on them by paragraph 1 of Schedule 2 to the Capital Gains Tax Act 1979 (a), hereby make the following Order:

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) (No. 2) Order 1982.

2. The following securities are hereby specified for the purposes of Schedule 2 to the Capital Gains Tax Act 1979 (a):

- 12¼% Treasury Convertible Stock 1986
- 10½% Exchequer Stock 1987
- 2½% Index-linked Treasury Stock 2001
- 10½% Exchequer Stock 1988
- 9½% Treasury Stock 1988
- 2½% Index-linked Treasury Stock 2009
- 12% Treasury Stock 1987 "A"
- 2½% Index-linked Treasury Stock 2003
- 8¾% Treasury Convertible Stock 1985

*Robert Boscawen,
John Selwyn Gummer,*
Two of the Lords Commissioners of
Her Majesty's Treasury.

6th December 1982.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order specifies gilt-edged securities which are exempt from tax on capital gains if held for more than twelve months.

Other specified gilt-edged securities which enjoy like exemption are listed in Part II of Schedule 2 to the Capital Gains Tax Act 1979 and in S.I.s 1979/1231, 1676, 1980/507, 922, 1910, 1981/615, 1879, 1982/413.

(a) 1979 c.14.

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