STATUTORY INSTRUMENTS

1994 No. 2656

TAXES

The Capital Gains Tax (Gilt-edged Securities) Order 1994

Made - - - - 11th October 1994

The Treasury, in exercise of the powers conferred on them by paragraph 1 of Schedule 9 to the Taxation of Chargeable Gains Act 1992(1), hereby make the following Order:

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) Order 1994.

2. The following securities are hereby specified for the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992—

7% Treasury Convertible Stock 1997 7¹/₄% Treasury Stock 1998 "A" 7¹/₄% Treasury Stock 1998 "B" 6% Treasury Stock 1999 Floating Rate Treasury Stock 1999 7% Treasury Stock 2001 7% Treasury Stock 2001 "A" 8% Treasury Stock 2003 "A" 6³/₄% Treasury Stock 2004 6³/₄% Treasury Stock 2004 "A" 7³/₄% Treasury Stock 2006 81/2% Treasury Loan 2007 "C" 9% Treasury Loan 2008 "D" 6¹/₄% Treasury Stock 2010 9% Conversion Loan 2011 "C" 9% Conversion Loan 2011 "D" 8% Treasury Stock 2013.

Andrew Mitchell Kenneth Clarke Two of the Lords Commissioners of Her Majestys Treasury

11th October 1994

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies gilt-edged securities disposals of which are exempt from tax on capital gains in accordance with section 115 of the Taxation of Chargeable Gains Act 1992 ("the 1992 Act").

Other specified gilt-edged securities disposals of which are exempt from tax on capital gains in accordance with section 115 of the 1992 Act are listed in Part II of Schedule 9 to the 1992 Act and in S.I. 1993/950.