
STATUTORY INSTRUMENTS

2002 No. 2849

TAXES

The Capital Gains Tax (Gilt-edged Securities) Order 2002

Made - - - - 18th November 2002

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 2002.
2. The following securities are hereby specified for the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992—
 - 5% Treasury Stock 2008
 - 5% Treasury Stock 2012
 - 5% Treasury Stock 2014
 - 5% Treasury Stock 2025
 - 2% Index-linked Treasury Stock 2035.

18th November 2002

Nick Ainger
John Heppell
Two of the Lords Commissioners of Her
Majesty's Treasury

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies gilt-edged securities disposals of which are exempt from tax on chargeable gains in accordance with section 115 of the Taxation of Chargeable Gains Act 1992 (“the 1992 Act”). Other gilt-edged securities disposals of which are exempt from tax on chargeable gains in accordance with section 115 of the 1992 Act are specified in Part II of Schedule 9 to the 1992 Act and in [S.I. 1993/950](#), [1994/2656](#), [1996/1031](#) and [2001/1122](#), and are listed below.

Stocks and bonds charged on the National Loans Fund

2½%	Annuities 1905 or after
2¾%	Annuities 1905 or after
2½%	Consolidated Stock 1923 or after
3½%	War Loan 1952 or after
4%	Consolidated Loan 1957 or after
3½%	Conversion Loan 1961 or after
3%	Treasury Stock 1966 or after
2½%	Treasury Stock 1975 or after
12¾%	Treasury Loan 1992
8%	Treasury Loan 1992
10%	Treasury Stock 1992
3%	Treasury Stock 1992
12¼%	Exchequer Stock 1992
13½%	Exchequer Stock 1992
10½%	Treasury Convertible Stock 1992
2%	Index-Linked Treasury Stock 1992
12½%	Treasury Loan 1993
6%	Funding Loan 1993
13¾%	Treasury Loan 1993
10%	Treasury Loan 1993
8¼%	Treasury Stock 1993
14½%	Treasury Loan 1994
12½%	Exchequer Stock 1994
9%	Treasury Loan 1994

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10%	Treasury Loan 1994
13½%	Exchequer Stock 1994
8½%	Treasury Stock 1994
8½%	Treasury Stock 1994 “A”
2%	Index-Linked Treasury Stock 1994
3%	Exchequer Gas Stock 1990-95
12%	Treasury Stock 1995
10¼%	Exchequer Stock 1995
12¾%	Treasury Loan 1995
9%	Treasury Loan 1992-96
15¼%	Treasury Loan 1996
13¼%	Exchequer Loan 1996
14%	Treasury Stock 1996
2%	Index-Linked Treasury Stock 1996
10%	Conversion Stock 1996
10%	Conversion Stock 1996 “A”
10%	Conversion Stock 1996 “B”
13¼%	Treasury Loan 1997
10½%	Exchequer Stock 1997
8¾%	Treasury Loan 1997
8¾%	Treasury Loan 1997 “B”
8¾%	Treasury Loan 1997 “C”
8¾%	Treasury Loan 1997 “D”
8¾%	Treasury Loan 1997 “E”
15%	Exchequer Stock 1997
7%	Treasury Convertible Stock 1997
6¾%	Treasury Loan 1995-98
15½%	Treasury Loan 1998
12%	Exchequer Stock 1998
12%	Exchequer Stock 1998 “A”
9¾%	Exchequer Stock 1998
9¾%	Exchequer Stock 1998 “A”
7¼%	Treasury Stock 1998 “A”
7¼%	Treasury Stock 1998 “B”
12%	Exchequer Stock 1998 “B”

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4 ⁵ / ₈ %	Index-Linked Treasury Stock 1998
7 ¹ / ₄ %	Treasury Stock 1998
9 ¹ / ₂ %	Treasury Loan 1999
10 ¹ / ₂ %	Treasury Stock 1999
12 ¹ / ₄ %	Exchequer Stock 1999
12 ¹ / ₄ %	Exchequer Stock 1999 “A”
12 ¹ / ₄ %	Exchequer Stock 1999 “B”
2 ¹ / ₂ %	Index-Linked Treasury Convertible Stock 1999
10 ¹ / ₄ %	Conversion Stock 1999
6%	Treasury Stock 1999
Floating Rate	Treasury Stock 1999
9%	Conversion Stock 2000
9%	Conversion Stock 2000 “A”
9%	Conversion Stock 2000 “B”
9%	Conversion Stock 2000 “C”
8 ¹ / ₂ %	Treasury Loan 2000
8%	Treasury Stock 2000
8%	Treasury Stock 2000 “A”
13%	Treasury Stock 2000
13%	Treasury Stock 2000 “A”
7%	Treasury Stock 2001
7%	Treasury Stock 2001 “A”
14%	Treasury Stock 1998-2001
2 ¹ / ₂ %	Index-Linked Treasury Stock 2001
9 ³ / ₄ %	Conversion Stock 2001
10%	Treasury Stock 2001
9 ¹ / ₂ %	Conversion Loan 2001
10%	Treasury Stock 2001 “A”
10%	Treasury Stock 2001 “B”
Floating Rate	Treasury Stock 2001
12%	Exchequer Stock 1999-2002
12%	Exchequer Stock 1999-2002 “A”
9 ¹ / ₂ %	Conversion Stock 2002
10%	Conversion Stock 2002
9%	Exchequer Stock 2002

7%	Treasury Stock 2002
9 ³ / ₄ %	Treasury Stock 2002
9 ³ / ₄ %	Treasury Stock 2002 “A”
9 ³ / ₄ %	Treasury Stock 2002 “B”
9 ³ / ₄ %	Treasury Stock 2002 “C”
13 ³ / ₄ %	Treasury Stock 2000-2003
13 ³ / ₄ %	Treasury Stock 2000-2003 “A”
2 ¹ / ₂ %	Index-Linked Treasury Stock 2003
9 ³ / ₄ %	Conversion Loan 2003
6 ¹ / ₂ %	Treasury Stock 2003
8%	Treasury Stock 2003
8%	Treasury Stock 2003 “A”
10%	Treasury Stock 2003
10%	Treasury Stock 2003 “A”
10%	Treasury Stock 2003 “B”
3 ¹ / ₂ %	Funding Stock 1999-2004
11 ¹ / ₂ %	Treasury Stock 2001-2004
9 ¹ / ₂ %	Conversion Stock 2004
10%	Treasury Stock 2004
6 ³ / ₄ %	Treasury Stock 2004
5%	Treasury Stock 2004
6 ³ / ₄ %	Treasury Stock 2004 “A”
43/8%	Index-Linked Treasury Stock 2004
9 ¹ / ₂ %	Conversion Stock 2004 “A”
12 ¹ / ₂ %	Treasury Stock 2003-2005
12 ¹ / ₂ %	Treasury Stock 2003-2005 “A”
10 ¹ / ₂ %	Exchequer Stock 2005
9 ¹ / ₂ %	Conversion Stock 2005
9 ¹ / ₂ %	Conversion Stock 2005 “A”
8 ¹ / ₂ %	Treasury Stock 2005
8%	Treasury Loan 2002-2006
8%	Treasury Loan 2002-2006 “A”
2%	Index-Linked Treasury Stock 2006
9 ³ / ₄ %	Conversion Stock 2006
7 ¹ / ₂ %	Treasury Stock 2006

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7¾%	Treasury Stock 2006
11¾%	Treasury Stock 2003-2007
11¾%	Treasury Stock 2003-2007 “A”
7¼%	Treasury Stock 2007
8½%	Treasury Loan 2007
8½%	Treasury Loan 2007 “A”
8½%	Treasury Loan 2007 “B”
8½%	Treasury Loan 2007 “C”
13½%	Treasury Stock 2004-2008
9%	Treasury Loan 2008
9%	Treasury Loan 2008 “A”
9%	Treasury Loan 2008 “B”
9%	Treasury Loan 2008 “C”
9%	Treasury Loan 2008 “D”
2½%	Index-Linked Treasury Stock 2009
5¾%	Treasury Stock 2009
8%	Treasury Stock 2009
8%	Treasury Stock 2009 “A”
6¼%	Treasury Stock 2010
2½%	Index-Linked Treasury Stock 2011
9%	Conversion Loan 2011
9%	Conversion Loan 2011 “A”
9%	Conversion Loan 2011 “B”
9%	Conversion Loan 2011 “C”
9%	Conversion Loan 2011 “D”
5½%	Treasury Stock 2008-2012
9%	Treasury Stock 2012
9%	Treasury Stock 2012 “A”
2½%	Index-Linked Treasury Stock 2013
8%	Treasury Stock 2013
7¾%	Treasury Loan 2012-2015
8%	Treasury Stock 2015
8%	Treasury Stock 2015 “A”
2½%	Treasury Stock 1986-2016
2½%	Index-Linked Treasury Stock 2016

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2½%	Index-Linked Treasury Stock 2016 “A”
12%	Exchequer Stock 2013-2017
8¾%	Treasury Stock 2017
8¾%	Treasury Stock 2017 “A”
2½%	Index-Linked Treasury Stock 2020
8%	Treasury Stock 2021
2½%	Index-Linked Treasury Stock 2024
6%	Treasury Stock 2028
4⅛%	Index-Linked Treasury Stock 2030
4¼%	Treasury Stock 2032

Securities issued by certain public corporations and guaranteed by the Treasury

3%	North of Scotland Electricity Stock 1989-92
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