

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 (a), 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

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
- 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"
 4⁵/₈% Index-Linked Treasury Stock 1998
 7¼% Treasury Stock 1998
 9½% Treasury Loan 1999
 10½% Treasury Stock 1999
 12¼% Exchequer Stock 1999
 12¼% Exchequer Stock 1999 "A"
 12¼% Exchequer Stock 1999 "B"
 2½% Index-Linked Treasury Convertible Stock 1999
 10¼% 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"
 8½% 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
 2½% Index-Linked Treasury Stock 2001
 9¾% Conversion Stock 2001
 10% Treasury Stock 2001
 9½% 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"
 9½% Conversion Stock 2002
 10% Conversion Stock 2002
 9% Exchequer Stock 2002
 7% Treasury Stock 2002
 9¾% Treasury Stock 2002
 9¾% Treasury Stock 2002 "A"
 9¾% Treasury Stock 2002 "B"
 9¾% Treasury Stock 2002 "C"
 13¾% Treasury Stock 2000-2003
 13¾% Treasury Stock 2000-2003 "A"
 2½% Index-Linked Treasury Stock 2003
 9¾% Conversion Loan 2003
 6½% 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"
 3½% Funding Stock 1999-2004
 11½% Treasury Stock 2001-2004
 9½% Conversion Stock 2004
 10% Treasury Stock 2004
 6¾% Treasury Stock 2004
 5% Treasury Stock 2004
 6¾% Treasury Stock 2004 "A"
 4³/₈% Index-Linked Treasury Stock 2004
 9½% Conversion Stock 2004 "A"
 12½% Treasury Stock 2003-2005

12½% Treasury Stock 2003-2005 “A”
10½% Exchequer Stock 2005
9½% Conversion Stock 2005
9½% Conversion Stock 2005 “A”
8½% Treasury Stock 2005
8% Treasury Loan 2002-2006
8% Treasury Loan 2002-2006 “A”
2% Index-Linked Treasury Stock 2006
9¾% Conversion Stock 2006
7½% Treasury Stock 2006
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
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
4¹/₈% 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

STATUTORY INSTRUMENTS

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

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