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STATUTORY INSTRUMENTS

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**2004 No. 438**

**TAXES**

**The Capital Gains Tax (Gilt-edged Securities) Order 2004**

*Made - - - - 23rd February 2004*

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

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) Order 2004.
2. The following securities are hereby specified for the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992—
  - 4½% Treasury Stock 2007
  - 4% Treasury Stock 2009
  - 4¾% Treasury Stock 2015.

23rd February 2004

*Jim Murphy*  
*John Heppell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order specifies three further 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](#), [2001/1122](#), and [2002/2849](#).

A complete list of gilts to which this and previous Orders apply may be found on the Inland Revenue Website ([www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)) or obtained by writing to the address given below:

Inland Revenue,

Capital & Savings Ministerial Correspondence Unit,

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Ferrers House,

PO Box 38,

Castle Meadow Road,

Nottingham

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