

**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>(a)</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

---

<sup>(a)</sup> 1992 c. 12.

## 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,  
1st Floor,  
Ferrers House,  
PO Box 38,  
Castle Meadow Road,  
Nottingham  
NG2 1BB

£3.00

© Crown copyright 2004

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E0247 2/2004 140247T 19585

ISBN 0-11-048736-2



9 780110 487366