
STATUTORY INSTRUMENTS

2010 No. 416

**CAPITAL GAINS TAX
CORPORATION TAX**

**The Taxation of Chargeable Gains
(Gilt-edged Securities) Order 2010**

Made - - - - 23rd February 2010

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

Citation

1. This Order may be cited as the Taxation of Chargeable Gains (Gilt-edged Securities) Order 2010.

Securities specified as gilt-edged securities

2. For the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992 (Gilt-edged Securities) the following securities are specified—

- 4¼% Treasury Gilt 2049
- 4½% Treasury Gilt 2019
- 1¼% Index-Linked Treasury Gilt 2032
- 3¼% Treasury Gilt 2011
- 4% Treasury Gilt 2022
- 4¼% Treasury Gilt 2039
- 2¼% Treasury Gilt 2014
- 4½% Treasury Gilt 2034
- 3¾% Treasury Gilt 2019
- 0⅝% Index-Linked Treasury Gilt 2042
- 0½% Index-Linked Treasury Gilt 2060
- 4% Treasury Gilt 2060

Status: This is the original version (as it was originally made).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

2¾% Treasury Gilt 2015

0½% Index-Linked Treasury Gilt 2050

0⅝% Index-Linked Treasury Gilt 2040.

23rd February 2010

Steve McCabe
Dave Watts
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies fifteen 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, disposal of which are exempt from tax on chargeable gains in accordance with section 115, are specified in Part 2 of Schedule 9 to the 1992 Act and in S.I.s 1993/950, 1994/2656, 1996/1031, 2001/1122, 2002/2849, 2004/438, 2005/276, 2006/184, 2006/3170 and 2008/1588.

A complete list of gilts to which this and previous Orders apply may be found on the HM Revenue and Customs website (www.hmrc.gov.uk) or obtained by writing to HM Revenue and Customs, Ministerial Correspondence Unit, 1st Floor Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.