

Changes to legislation: Taxation of Chargeable Gains Act 1992, Part 2 is up to date with all changes known to be in force on or before 08 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 7AC

EXEMPTIONS FOR DISPOSALS BY COMPANIES WITH SUBSTANTIAL SHAREHOLDING

Textual Amendments

- F1** Sch. 7AC inserted (with effect in accordance with s. 44(3)(4) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [Sch. 8 para. 1](#)

PART 2

THE SUBSTANTIAL SHAREHOLDING REQUIREMENT

The requirement

- 7 The investing company must have held a substantial shareholding in the company invested in throughout a twelve-month period beginning not more than [^{F2}six] years before the day on which the disposal takes place.

Textual Amendments

- F2** Word in [Sch. 7AC para. 7](#) substituted (with effect in accordance with s. 27(6) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [s. 27\(3\)](#)

Meaning of “substantial shareholdin”g

- 8 (1) For the purposes of this Schedule a company holds a “substantial shareholding” in another company if it holds shares or interests in shares in that company by virtue of which—
- it holds not less than 10% of the company’s ordinary share capital,
 - it is beneficially entitled to not less than 10% of the profits available for distribution to equity holders of the company, and
 - it would be beneficially entitled on a winding up to not less than 10% of the assets of the company available for distribution to equity holders.

This is without prejudice to what is meant by “substantial” where the word appears in other contexts.

- [^{F3}(2) Chapter 6 of Part 5 of CTA 2010 (group relief: equity holders and profits or assets available for distribution) applies for the purposes of sub-paragraph (1) as it applies for the purposes of the provisions mentioned in section 157(1) of that Act, [^{F4}but as if—
- in section 158 of that Act after subsection (2) there were inserted—

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- “(2A) But for those purposes a person carrying on a business of banking is not treated as a loan creditor of a company in respect of any loan capital or debt issued or incurred by the company for money lent by the person to the company in the ordinary course of that business.”, and
- (b) sections 171(1)(b) and (3), 173, 174 and 176 to 181 of that Act were omitted.]]

Textual Amendments

- F3** Sch. 7AC para. 8(2) substituted for Sch. 7AC para. 8(2)(3) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\)](#), [Sch. 1 para. 269\(3\)](#) (with [Sch. 2](#))
- F4** Words in Sch. 7AC para. 8(2) substituted (with retrospective effect in accordance with art. 1(2) of the amending S.I.) by [The Corporation Tax Act 2010 \(Amendment\) Order 2010 \(S.I. 2010/2902\)](#), arts. 1(1), [2\(3\)](#)

- [^{F58A} (1) This paragraph applies in a case where at least 25% of the ordinary share capital of the investing company is owned by qualifying institutional investors.
- (2) The investing company also holds a “substantial shareholding” in the company invested in for the purposes of this Schedule if—
- (a) the investing company holds ordinary shares, or interests in ordinary shares, in the company invested in the cost of which on acquisition was at least £20,000,000, and
- (b) by virtue of those shares or interests or any other shares or interests in shares in the company invested in, the investing company—
- (i) is beneficially entitled to not less than a proportionate percentage of the profits available for distribution to equity holders of the company invested in, and
- (ii) would be beneficially entitled on a winding up to not less than a proportionate percentage of the assets of the company invested in available for distribution to equity holders.
- (3) In sub-paragraph (2)—
- “cost” means the amount or value of the consideration, in money or money's worth, given by the investing company or on its behalf wholly and exclusively for the acquisition of the ordinary shares or interests in ordinary shares, together with the incidental costs to it of the acquisition;
- “proportionate percentage” means a percentage equal to the percentage of the ordinary share capital held by the investing company by virtue of the ordinary shares and interests in ordinary shares referred to in sub-paragraph (2)(a).
- (4) For the purposes of sub-paragraph (2)(a) it does not matter whether there was a single acquisition or a series of acquisitions.
- (5) If—
- (a) the percentage (“the actual percentage”) of the profits or assets to which the investing company is, or would be, beneficially entitled as mentioned in sub-paragraph (2)(b)(i) or (ii) is less than the proportionate percentage, but

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- (b) having regard to the proportion that the actual percentage bears to the proportionate percentage, the difference can reasonably be regarded as insignificant,
the investing company is treated as meeting the condition in sub-paragraph (2)(b)(i) or (ii) (as the case may be).
- (6) Paragraph 3B (owning ordinary share capital) applies for the purposes of sub-paragraph (1).
- (7) Paragraph 8(2) applies for the purposes of sub-paragraph (2).
- (8) In this paragraph “ordinary shares” means shares in the ordinary share capital of the company invested in.]

Textual Amendments

- F5** Sch. 7AC para. 8A inserted (with effect in accordance with s. 28(7) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), s. 28(3)

Aggregation of holdings of group companies

- 9 (1) For the purposes of [^{F6}paragraphs 7 and 8A(2)] (the substantial shareholding requirement) a company that is a member of a group is treated—
- (a) as holding any shares or interest in shares held by any other company in the group, and
 - (b) as having the same entitlement as any such company to any rights enjoyed by virtue of holding shares or an interest in shares.
- (2) Sub-paragraph (1) is subject to paragraph 17(4) (exclusion of aggregation in case of assets of long-term insurance fund of insurance company).

Textual Amendments

- F6** Words in Sch. 7AC para. 9(1) substituted (with effect in accordance with s. 28(7) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), s. 28(4)

Modifications etc. (not altering text)

- C1** Sch. 7AC para. 9 modified (24.2.2022) by Finance Act 2022 (c. 3), Sch. 2 para. 17(5)(a)
C2 Sch. 7AC para. 9 modified (24.2.2022) by Finance Act 2022 (c. 3), Sch. 2 para. 34(2)(a)

Effect of earlier no-gain/no-loss transfer

- 10 (1) For the purposes of this Part the period for which a company has held shares is treated as extended by any earlier period during which the shares concerned, or shares from which they are derived, were held—
- (a) by a company from which the shares concerned were transferred to the first-mentioned company on a no-gain/ no-loss transfer, or
 - (b) by a company from which the shares concerned, or shares from which they are derived, were transferred on a previous no-gain/no-loss transfer—
 - (i) to a company within paragraph (a), or
 - (ii) to another company within this paragraph.

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- (2) For the purposes of sub-paragraph (1)—
- (a) a “no-gain/no-loss transfer” means a disposal and corresponding acquisition that by virtue of any enactment relating to chargeable gains are deemed to be for a consideration such that no gain or loss accrues to the person making the disposal;
 - (b) a transfer shall be treated as if it had been a no-gain/no-loss transfer if it is a transfer to which subsection (1) of section 171 (transfers within a group) would apply but for [^{F7}subsection (1A) or] subsection (3) of that section.
- (3) Where sub-paragraph (1) applies to extend the period for which a company (“company A”) is treated as having held any shares, that company shall be treated for the purposes of this Part as having had at any time the same entitlement—
- (a) to shares, and
 - (b) to any rights enjoyed by virtue of holding shares,
- as the company (“company B”) that at that time held the shares concerned or, as the case may be, the shares from which they are derived.
- (4) The shares and rights to be so attributed to company A include any holding or entitlement attributed at that time to company B under paragraph 9 (aggregation of holdings of group companies).
- (5) In this paragraph, except in paragraphs (a) to (c) of sub-paragraph (6), “shares” includes an interest in shares.
- (6) For the purposes of this paragraph shares are “derived” from other shares only where—
- (a) a company becomes a co-owner of shares previously owned by it alone, or vice versa,
 - (b) a company’s interest in shares as co-owner changes (without the company ceasing to be a co-owner),
 - (c) one holding of shares is treated by virtue of section 127 as the same asset as another, or
 - (d) there is a sequence of two or more of the occurrences mentioned in paragraphs (a) to (c).

The reference in paragraph (c) to section 127 includes a reference to that provision as applied by any enactment relating to corporation tax.

Textual Amendments

F7 Words in *Sch. 7AC para. 10(2)(b)* inserted (with effect in accordance with s. 27(6) of the amending Act) by *Finance (No. 2) Act 2017 (c. 32), s. 27(4)*

Effect of deemed disposal and reacquisition

- 11 (1) For the purposes of this Part a company is not regarded as having held shares throughout a period if, at any time during that period, there is a deemed disposal and reacquisition of—
- (a) the shares concerned, or
 - (b) shares, or an interest in shares, from which those shares are derived.

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- (2) For the purposes of this Part a company is not regarded as having held an interest in shares throughout a period if, at any time during that period, there is a deemed disposal and reacquisition of—
- the interest concerned, or
 - shares, or an interest in shares, from which that interest is derived.
- (3) In this paragraph—
- “deemed disposal and reacquisition” means a disposal and immediate reacquisition treated as taking place under any enactment relating to corporation tax;
- “derived” has the same meaning as in paragraph 10.

Modifications etc. (not altering text)

- C3** Sch. 7AC para. 11 modified (24.2.2022) by Finance Act 2022 (c. 3), Sch. 2 para. 22(8)
C4 Sch. 7AC para. 11 modified (24.2.2022) by Finance Act 2022 (c. 3), Sch. 2 para. 34(2)(b)
C5 Sch. 7AC para. 11 modified (24.2.2022) by Finance Act 2022 (c. 3), Sch. 2 para. 31(4)
C6 Sch. 7AC para. 11 modified (24.2.2022) by Finance Act 2022 (c. 3), Sch. 2 para. 17(6)

Effect of repurchase agreement

- [^{F8}12 (1) This paragraph applies where—
- a company (“the borrower”) which holds shares in another company sells the shares under an arrangement by reference to which the borrower has a debtor repo, and
 - by virtue of paragraph 6 of Schedule 13 to the Finance Act 2007 (sale and repurchase of securities) the sale is ignored for the purposes of corporation tax in respect of chargeable gains.
- (2) For the period for which the arrangement is in force—
- the borrower shall be treated for the purposes of this Part as continuing to hold the shares and accordingly as retaining its entitlement to any rights attaching to them, and
 - the lender shall be treated for those purposes as not holding the shares and as not becoming entitled to any such rights.
- This is subject to the following qualification.
- (3) If at any time before the end of that period the borrower, or another member of the same group as the borrower, becomes the holder—
- of any of the shares, or
 - of any shares directly or indirectly representing any of them,
- sub-paragraph (2) does not apply after that time in relation to those shares or, as the case may be, the shares represented by them.
- (4) Expressions used in this paragraph and in Schedule 13 to the Finance Act 2007 have the same meaning in this paragraph as in that Schedule.]

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Textual Amendments

F8 Sch. 7AC para. 12 substituted (with effect in relation to an arrangement that comes into force on or after 1.10.2007) by [Finance Act 2007 \(c. 11\)](#), s. 47(4), [Sch. 14 para. 13](#); [S.I. 2007/2483](#), art. 3

Effect of stock lending arrangements

- 13 (1) This paragraph applies where—
- (a) a company that holds shares in another company transfers the shares under a stock lending arrangement, and
 - (b) by virtue of section 263B(2) (stock lending arrangements) the disposal is disregarded for the purposes of the enactments relating to chargeable gains.
- (2) During the period of the stock lending arrangement—
- (a) the lender shall be treated for the purposes of this Part as continuing to hold the shares transferred and accordingly as retaining his entitlement to any rights attached to them, and
 - (b) the borrower shall be treated for those purposes as not holding the shares transferred and as not becoming entitled to any such rights.
- This is subject to the following qualification.
- (3) If at any time before the end of the period of the stock lending arrangement the lender, or another member of the same group as the lender, becomes the holder—
- (a) of any of the shares transferred, or
 - (b) of any shares directly or indirectly representing any of the shares transferred,
- sub-paragraph (2) does not apply after that time in relation to those shares or, as the case may be, in relation to the shares represented by those shares.
- (4) In this paragraph a “stock lending arrangement” means arrangements between two persons (“the borrower” and “the lender”) under which—
- (a) the lender transfers shares to the borrower otherwise than by way of sale, and
 - (b) a requirement is imposed on the borrower to transfer those shares back to the lender otherwise than by way of sale.
- (5) Any reference in this paragraph to the period of a stock lending arrangement is to the period beginning with the transfer of the shares by the lender to the borrower and ending—
- (a) with the transfer of the shares back to the lender in pursuance of the arrangement, or
 - (b) when it becomes apparent that the requirement for the borrower to make a transfer back to the lender will not be complied with.
- (6) The following provisions apply for the purposes of this paragraph as they apply for the purposes of section 263B—
- (a) subsections (5) and (6) of that section (references to transfer back of securities to include transfer of other securities of the same description);
 - (b) section 263C (references to transfer back of securities to include payment in respect of redemption).

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Effect in relation to company invested in of earlier company reconstruction etc

- 14 (1) This paragraph applies where shares in one company (“company X”)—
- (a) are exchanged (or deemed to be exchanged) for shares in another company (“company Y”), or
 - (b) are deemed to be exchanged by virtue of section 136 for shares in company X and shares in another company (“company Y”),
- in circumstances such that, under section 127 as that section applies by virtue of section 135 or 136, the original shares and the new holding are treated as the same asset.
- (2) Where company Y—
- (a) is the company invested in, and is accordingly the company by reference to which the requirement of paragraph 7 (the substantial shareholding requirement) falls to be met, or
 - (b) is a company by reference to which, by virtue of this paragraph, that requirement may be met, or
 - (c) is a company by reference to which, by virtue of paragraph 15 (effect of earlier demerger) that requirement may be met,
- that requirement may instead be met, in relation to times before the exchange (or deemed exchange), by reference to company X.
- (3) If in any case that requirement can be met by virtue of this paragraph (or by virtue of this paragraph together with paragraph 15), it shall be treated as met.
- (4) In sub-paragraph (1) “original shares” and “new holding” shall be construed in accordance with sections 126, 127, 135 and 136.

Effect in relation to company invested in of earlier demerger

- 15 (1) This paragraph applies where shares in one company (“the subsidiary”) are transferred by another company (“the parent company”) on a demerger.
- (2) Where the subsidiary—
- (a) is the company invested in, and is accordingly the company by reference to which the requirement of paragraph 7 (the substantial shareholding requirement) falls to be met, or
 - (b) is a company by reference to which, by virtue of this paragraph, that requirement may be met, or
 - (c) is a company by reference to which, by virtue of paragraph 14 (effect of earlier company reconstruction etc), that requirement may be met,
- that requirement may instead be met, in relation to times before the transfer, by reference to the parent company.
- (3) If in any case that requirement can be met by virtue of this paragraph (or by virtue of this paragraph together with paragraph 14), it shall be treated as met.
- (4) In this paragraph a “transfer of shares on a demerger” means a transfer such that, by virtue of section 192(2)(b), sections 126 to 130 apply as if the parent company and the subsidiary were the same company and the transfer were a reorganisation of that company’s share capital not involving a disposal or acquisition.

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^{F9}Effect of transfer of trading assets within a group

Textual Amendments

F9 Sch. 7AC para. 15A and cross-heading inserted (with effect in accordance with Sch. 10 para. 9 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 10 para. 6\(2\)](#)

15A (1) For the purposes of this Part, the period for which the investing company is treated as holding a substantial shareholding in the company invested in is extended in accordance with sub-paragraph (3) if the following conditions are met.

(2) The conditions are—

- (a) that, immediately before the disposal, the investing company holds a substantial shareholding in the company invested in,
- (b) that an asset which, at the time of the disposal, is being used for the purposes of a trade carried on by the company invested in was transferred to it by the investing company or another company,
- (c) that, at the time of the transfer of the asset, the company invested in, the investing company and, if different, the company which transferred the asset were all members of the same group, and
- (d) that the asset was previously used by a member of the group (other than the company invested in) for the purposes of a trade carried on by that member at a time when it was such a member.

[For the purposes of sub-paragraph (2)(b) and (d), “trade” includes oil and gas ^{F10}(2A) exploration and appraisal.]

(3) The investing company is to be treated as having held the substantial shareholding at any time during the final 12 month period when the asset was used as mentioned in sub-paragraph (2)(d) (if it did not hold a substantial shareholding at that time).

(4) “The final 12 month period” means the period of 12 months ending with the time of the disposal.]

Textual Amendments

F10 Sch. 7AC para. 15A(2A) inserted (with effect in accordance with s. 72(2) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 72\(1\)](#)

Effect of investing company's liquidation

16 Where assets of the investing company, or of a company that is a member of the same group as the investing company, are vested in a liquidator under section 145 of the Insolvency Act 1986 or Article 123 of the Insolvency (Northern Ireland) Order 1989 or otherwise, this Part applies as if the assets were vested in, and the acts of the liquidator in relation to the assets were the acts of, the company (acquisitions from or disposals to him by the company being disregarded accordingly).

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*Special rules for assets of ^{F11}insurance company
held for the purposes of its long-term business*

Textual Amendments

F11 Words in Sch. 7AC para. 17 cross-heading substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 88\(8\)](#)

17 (1) In the following two cases paragraph 8(1) (meaning of substantial shareholding) has effect as if, in paragraphs (a), (b) and (c), “30%” were substituted for “10%”.

(2) The first case is where the investing company is an insurance company and the disposal is of an asset [^{F12}held by it for the purposes of its long-term business].

(3) The second case is where—

(a) the investing company is a 51% subsidiary of an insurance company, and

(b) the insurance company holds as an asset [^{F13}for the purposes of its long-term business] shares or an interest in shares—

(i) in the investing company, or

(ii) in another company through which it owns shares in the investing company.

The reference in paragraph (b)(ii) to owning shares through another company has the same meaning as in [^{F14}Chapter 3 of Part 24 of CTA 2010] (subsidiaries).

(4) Where the investing company is a member of a group that includes an insurance company, paragraph 9 (aggregation of holdings of group companies) does not apply in relation to shares or an interest in shares held by the insurance company [^{F15}for the purposes of its long-term business].

[The reference in sub-paragraph (2) to an asset [^{F17}held by the investing company ^{F16}(4A) for the purposes of its long-term business], and the references in sub-paragraphs (3) and (4) to shares or an interest in shares held [^{F18}for the purposes of its long-term business], do not include [^{F19}an asset or assets which formed part of the long-term business fixed capital of the company in question].]

^{F20}(5)]

Textual Amendments

F12 Words in Sch. 7AC para. 17(2) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 88\(4\)](#)

F13 Words in Sch. 7AC para. 17(3)(b) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 88\(5\)](#)

F14 Words in Sch. 7AC para. 17(3) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 269\(4\)](#) (with Sch. 2)

F15 Words in Sch. 7AC para. 17(4) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 88\(6\)](#)

F16 Sch. 7AC para. 17(4A) inserted (with effect in accordance with Sch. 10 para. 17(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [Sch. 10 para. 2\(5\)](#)

F17 Words in Sch. 7AC para. 17(4A) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 88\(7\)\(a\)](#)

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- F18** Words in Sch. 7AC para. 17(4A) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 88(7)(b)**
- F19** Words in Sch. 7AC para. 17(4A) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 88(7)(c)**
- F20** Sch. 7AC para. 17(5) repealed (with effect in accordance with Sch. 10 para. 17(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), Sch. 10 para. 14(5)(b), **Sch. 27 Pt. 2(10)**

Modifications etc. (not altering text)

- C7** Sch. 7AC para. 17 modified by [The Friendly Societies \(Modification of the Corporation Tax Acts\) Regulations 1997 \(S.I. 1997/473\)](#), **reg. 50A** (as inserted (30.1.2003) by S.I. 2003/23, regs. 1(1), 9)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied by [1997 c. 16 Sch. 12 para. 12\(7\)](#)[1314](#)
- Act applied by [2002 c. 23 Sch. 16 para. 48\(1\)\(2\)](#)
- Act construed as one with reg. 37 by [S.I. 2006/575 reg. 37\(2\)](#)
- Act construed as one with reg. 38 by [S.I. 2006/575 reg. 38\(3\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4(10)(11) inserted by [2016 c. 11 s. 15\(4\)](#)
- s. 4(10) words inserted by [2016 c. 24 s. 83\(11\)](#)
- s. 35(3)(d)(xviii) added by [2008 c. 17 Sch. 7 para. 9](#)
- s. 35(3)(d)(xviii) inserted by [2008 c. 18 Sch. 13 para. 46](#)
- s. 35(3)(d)(xviii) repealed by [S.I. 2008/3002 Sch. 1 para. 42](#)[Sch. 3](#) (This amendment comes into force on the day 2008 c. 4, s. 5 comes into force, see art. 1(2). That provision was brought into force on 1.12.2008 by [S.I. 2008/3068](#), art. 2(1)(b))
- s. 104(4)(b)(i) words substituted by [S.I. 1989/469](#), reg. 27(2) (as amended) by [S.I. 1997/1716 reg. 13\(1\)\(b\)](#)
- s. 107(11) words substituted by [S.I. 1989/469](#), reg. 27(2A) (as amended) by [S.I. 1997/1716 reg. 13\(2\)\(b\)](#)
- s. 169S(4A) inserted by [2015 c. 11 s. 43\(2\)](#)
- s. 587B inserted by [2000 c. 17 s. 43\(1\)](#)
- Sch. 5C para. 3(1) modified by [S.I. 2004/2199 reg. 7\(1\)](#)
- Sch. 5C para. 3(6) modified by [S.I. 2004/2199 reg. 7\(2\)](#)
- Sch. 5C para. 5(1) modified by [S.I. 2004/2199 reg. 7\(3\)](#)
- Sch. 5C para. 3 words inserted by [S.I. 2005/3229 reg. 128](#)
- Sch. 5C para. 5 words inserted by [S.I. 2005/3229 reg. 128](#)
- Sch. 5C para. 6 words inserted by [S.I. 2005/3229 reg. 128](#)
- Sch. 5C para. 3(1)(f) words substituted by [2007 c. 3 Sch. 1 para. 347](#)