



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART IV

SHARES, SECURITIES, OPTIONS ETC.

### CHAPTER I

GENERAL

*Gilt-edged securities and qualifying corporate bonds*

<sup>F1</sup> **117B** Holdings in unit trusts and offshore funds excluded from treatment as qualifying corporate bonds.

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#### Textual Amendments

**F1** Ss. 117A, 117B repealed (with effect in accordance with Sch. 40 Pt. 3(10) Note 2 of the amending Act) by Finance Act 2002 (c. 23), **Sch. 40 Pt. 3(10)**

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxation of Chargeable Gains Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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\(7\)](#)<sup>1314</sup>
- 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. 1H(9)(aa) inserted by [2023 c. 30 s. 42\(3\)\(b\)](#)
- 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. 28A inserted by [2023 c. 30 s. 40\(1\)](#)
- 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- s. 35(3)(d)(xviii) repealed by [S.I. 2008/3002 Sch. 1 para. 42](#)[Sch. 3](#) (This amendment comes into force on the day 2008 c. 4, s. 5 comes into force, see art. 1(2).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. 58(1A)-(1D) substituted for s. 58(1) by [2023 c. 30 s. 41\(2\)\(6\)](#)
- s. 103KFA-103KFE inserted by [2023 c. 30 s. 42\(2\)](#)
- 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. 138ZA-138ZC inserted by [2023 c. 30 s. 36\(2\)](#)
- s. 169S(4A) inserted by [2015 c. 11 s. 43\(2\)](#)
- s. 225BA inserted by [2023 c. 30 s. 41\(4\)\(6\)](#)
- s. 248A(8) inserted by [2023 c. 30 s. 43\(1\)\(3\)](#)
- s. 248E(9) inserted by [2023 c. 30 s. 43\(2\)\(3\)](#)
- 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](#)
- Sch. 5AAA para. 7(5A) inserted by [2023 c. 30 Sch. 4 para. 1\(2\)\(b\)](#)
- Sch. 5AAA para. 7(8) inserted by [2023 c. 30 Sch. 4 para. 1\(2\)\(c\)](#)
- Sch. 5AAA para. 13(3A) inserted by [2023 c. 30 Sch. 4 para. 1\(3\)\(b\)](#)
- Sch. 5AAA para. 46(4A) inserted by [2023 c. 30 Sch. 4 para. 1\(4\)\(b\)](#)
- Sch. 5AAA para. 46A(4) inserted by [2023 c. 30 Sch. 4 para. 1\(5\)](#)
- Sch. 5AAA para. 51(3) inserted by [2023 c. 30 Sch. 4 para. 1\(7\)](#)