STATUTORY INSTRUMENTS

1979 No. 1676

TAXES

The Capital Gains Tax (Gilt-edged Securities) (No. 2) Order 1979

Made - - 7th December 1979

The Treasury, in exercise of the powers conferred on them by paragraph 1 of Schedule 2 to the Capital Gains Tax Act 1979(a), hereby make the following Order:—

- 1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) (No. 2) Order 1979.
- 2. The following securities are hereby specified for the purposes of Schedule 2 to the Capital Gains Tax Act 1979(a):

 $11\frac{1}{2}\%$ Treasury Stock 2001–2004

12% Treasury Stock 1984

12½ % Exchequer Stock 1999 "A"

3% Exchequer Stock 1984

113 % Treasury Stock 2003-2007

11½% Exchequer Stock 1984

11½% Treasury Stock 1989

12% Exchequer Stock 1999-2002 "A".

Peter Morrison,
J. A. Douglas-Hamilton,
Two of the Lords Commissioners
of Her Majesty's Treasury.

7th December 1979.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order specifies gilt-edged securities which are exempt from tax on capital gains if held for more than twelve months.

Other specified gilt-edged securities are listed in Part II of Schedule 2 to the Capital Gains Tax Act 1979 and in S.1. 1979/1231.

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