
STATUTORY INSTRUMENTS

1986 No. 387

TAXES

The Capital Gains Tax (Parallel Pooling) Regulations 1986

<i>Made</i>	- - - -	<i>3rd March 1986</i>
<i>Laid before the House of Commons</i>	- -	<i>4th March 1986</i>
<i>Coming into Operation</i>		<i>1st April 1986</i>

THE CAPITAL GAINS TAX (PARALLEL POOLING) REGULATIONS 1986

1. These Regulations may be cited as the Capital Gains Tax...
2. In these Regulations unless the context otherwise requires:— “new holding”...
3. These Regulations shall have effect in relation to a disposal...
4. Of qualifying securities in each 1983 holding which is held...
5. For the purposes of these Regulations or, as the case...
6. (1) J is the number of qualifying securities in the...
7. In respect of qualifying securities (“the securities”)—
8. In respect of the new holding (“the holding”)—
9. (1) This Regulation applies to a holding of relevant securities...
10. The Schedule to these Regulations shall have effect only for...
Signature

SCHEDULE — INTRODUCTORY
In this Schedule— Part I is a statement of facts...
PART I

1

QUALIFYING SECURITIES AND EXPENDITURE

PG plc held, acquired or disposed of qualifying securities as...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format. The electronic version of this UK Statutory Instrument has been contributed by Westlaw and is taken from the printed publication. **Read more**

2

RETAIL PRICES INDEX

The Retail Prices Index is assumed to be:— March 1982...

3

CALCULATION OF INDEXED POOL OF EXPENDITURE IN ACCORDANCE WITH SCHEDULE 6

4

SECURITIES HELD LESS THAN ONE YEAR AT 31ST MARCH 1985

The 3,000 securities acquired on 31st January 1985 for £10,000...

PART II — QUALIFYING SECURITIES WHICH ARE NOT RELEVANT SECURITIES

SUMMARY

1982 holding: 1600 securities—relevant allowable expenditure £6,400 (of which £4,800...

New holding: 10,400 securities—qualifying expenditure £33,600 and indexed pool of...

PART III — QUALIFYING SECURITIES WHICH ARE RELEVANT SECURITIES

SUMMARY

1982 holding: 1,600 securities—relevant allowable expenditure £6,400 (of which £4,800...

Other relevant securities: 7,400 securities treated as acquired on 31st...

3,000 securities treated as acquired on 31st January 1986—relevant allowable...

Explanatory Note