

## SCHEDULE

### CONSEQUENTIAL AMENDMENTS OF PRIMARY LEGISLATION

#### **Taxation of Chargeable Gains Act 1992**

- 3.**—(1) The Taxation of Chargeable Gains Act 1992<sup>(1)</sup> is amended as follows.
- (2) In section 271(1)(a)<sup>(2)</sup>—
- (a) for sub-paragraph (i) there is substituted –
- “(i) transferred, in pursuance of any Act of Parliament, to accounts in the books of the Bank of England in the name of the Treasury or the National Debt Commissioners;
- (ia) transferred, in pursuance of any Act of Parliament, to the Treasury or the National Debt Commissioners and in respect of which the Treasury or those Commissioners are entered as holder in the registers kept by the Registrar of Government Stock; or”;
- (b) in sub-paragraph (ii) after “Bank of England” there is inserted “or in the registers kept by the Registrar of Government Stock”.
- (3) In section 288(1)<sup>(3)</sup> the following definition is inserted at the appropriate place —
- ““Registrar of Government Stock” means the person or persons appointed in accordance with regulations under section 47(1)(b) of the Finance Act 1942 (see regulation 3 of the Government Stock Regulations 2004);”.

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(1) 1992 c. 12.

(2) There are amendments to section 271 not relevant to this Order.

(3) There are amendments to section 288 not relevant to this Order.