

2006 No. 184

CAPITAL GAINS TAX

CORPORATION TAX

**The Taxation of Chargeable Gains (Gilt-edged Securities) Order
2006**

Made - - - -

30th January 2006

The Treasury, in exercise of the powers conferred upon them by paragraph 1 of Schedule 9 to the Taxation of Chargeable Gains Act 1992(a), make the following Order:

Citation

1. This Order may be cited as the Taxation of Chargeable Gains (Gilt-edged Securities) Order 2006.

Securities specified as gilt-edged securities

2. For the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992 (gilt-edged securities) the following securities are specified—

- 4¼% Treasury Gilt 2011;
- 4¾% Treasury Stock 2020;
- 4¼% Treasury Stock 2036;
- 1¼% Index-linked Treasury Gilt 2055;
- 4¼% Treasury Gilt 2055.

Dave Watts
Tom Watson

30th January 2006

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies five further gilt-edged securities, disposals of which are exempt from tax on chargeable gains in accordance with section 115 of the Taxation of Chargeable Gains Act 1992 (“the 1992 Act”).

Other gilt-edged securities, disposals of which are exempt from tax on chargeable gains in accordance with section 115, are specified in Part 2 of Schedule 9 to the 1992 Act and in S.I. 1993/950, 1994/2656, 1996/1031, 2001/1122, 2002/2849, 2004/438 and 2005/276.

A complete list of gilts to which this and previous Orders apply may be found on the HM Revenue & Customs website (www.hmrc.gov.uk) or obtained by writing to HM Revenue & Customs, Ministerial Correspondence Unit, 1st Floor, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.

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