
STATUTORY INSTRUMENTS

2008 No. 1588

**CAPITAL GAINS TAX
CORPORATION TAX**

**The Taxation of Chargeable Gains
(Gilt-edged Securities) Order 2008**

Made - - - - *19th June 2008*

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

Citation

1. This Order may be cited as the Taxation of Chargeable Gains (Gilt-edged Securities) Order 2008.

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—

1½% Index-Linked Treasury Gilt 2037

5¼% Treasury Gilt 2012

5% Treasury Gilt 2018

4½% Treasury Gilt 2042

1⅞% Index-Linked Treasury Gilt 2022

4¾% Treasury Gilt 2030

0¾% Index-Linked Treasury Gilt 2047

4½% Treasury Gilt 2013

(1) 1992 c.12.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

19th June 2008

Alan Campbell
Claire Ward
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies eight 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, disposal 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.s 1993/950, 1994/2656, 1996/1031, 2001/1122, 2002/2849, 2004/438, 2005/276, 2006/184, and 2006/3170.

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