
STATUTORY INSTRUMENTS

2011 No. 1295

**CAPITAL GAINS TAX
CORPORATION TAX**

The Taxation of Chargeable Gains
(Gilt-edged Securities) Order 2011

Made - - - - 19th May 2011

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 2011.

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—

- 3 ¾ % Treasury Gilt 2020
- 4 ¼ % Treasury Gilt 2040
- 2% Treasury Gilt 2016
- 3 ¾ % Treasury Gilt 2021.

19th May 2011

*Angela Watkinson
Brooks Newmark*
Two of the Lords Commissioners of Her
Majesty's Treasury

⁽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Status: This is the original version (as it was originally made).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.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies four 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, 2006/3170, 2008/1588 and 2010/416.

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.