

**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(a).

**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.

*Angela Watkinson  
Brooks Newmark*

19th May 2011

Two of the Lords Commissioners of Her Majesty's Treasury

## 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](http://www.hmrc.gov.uk)) or obtained by writing to HM Revenue and Customs, Ministerial Correspondence Unit, 1<sup>st</sup> Floor Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.

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