

---

STATUTORY INSTRUMENTS

---

**2020 No. 315**

**CAPITAL GAINS TAX  
CORPORATION TAX**

The UK Property Rich Collective Investment  
Vehicles (Amendment of the Taxation of  
Chargeable Gains Act 1992) Regulations 2020

<i>Made</i>	- - - -	<i>17th March 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>19th March 2020</i>
<i>Coming into force</i>	- -	<i>10th April 2020</i>

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 48 of Schedule 5AAA to the Taxation of Chargeable Gains Act 1992(1).

---

(1) 1992 c. 12; Schedule 5AAA was inserted by paragraph 21 of Schedule 1 to the Finance Act 2019 (c. 1).