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STATUTORY INSTRUMENTS

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**2021 No. 213**

**CAPITAL GAINS TAX  
CORPORATION TAX**

The UK Property Rich Collective Investment  
Vehicles (Amendment of the Taxation of  
Chargeable Gains Act 1992) Regulations 2021

<i>Made</i>	- - - -	<i>1st March 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd March 2021</i>
<i>Coming into force</i>		<i>24th March 2021</i>

**THE UK PROPERTY RICH COLLECTIVE INVESTMENT  
VEHICLES (AMENDMENT OF THE TAXATION OF  
CHARGEABLE GAINS ACT 1992) REGULATIONS 2021**

1. Citation, commencement and effect
  2. Amendment of Schedule 5AAA to the Taxation of Chargeable Gains Act 1992
  3. In paragraph 1 (meaning of “collective investment vehicle”, etc), after...
  4. (1) Paragraph 6 (disposals by non-UK residents) is amended as...
  5. In paragraph 7(2) (appropriate connection to disposals within paragraph 6),...
  6. After paragraph 7 insert— Overseas life insurance companies (1) Paragraph 6 does not apply if—
  7. In paragraph 12(7) (exemption for qualifying offshore CIV that is...
  8. (1) Paragraph 21 (deemed disposal: payments not otherwise taxable where...
  9. In paragraph 23 (gains accruing on disposals under paragraph 21...
  10. The amendment made by regulation 3 does not affect an...
- Signature  
Explanatory Note