STATUTORY INSTRUMENTS

2004 No. 438

TAXES

The Capital Gains Tax (Gilt-edged Securities) Order 2004

Made - - - - 23rd February 2004

The Treasury, in exercise of the powers conferred upon them by paragraph 1 of Schedule 9 to the Taxation of Chargeable Gains Act 1992(**a**) hereby make the following Order:

1. This Order may be cited as the Capital Gains Tax (Gilt-edged Securities) Order 2004.

2. The following securities are hereby specified for the purposes of Schedule 9 to the Taxation of Chargeable Gains Act 1992—

4½% Treasury Stock 2007

4% Treasury Stock 2009

4¾% Treasury Stock 2015.

Jim Murphy
John Heppell
23rd February 2004 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1992 c. 12.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies three further 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 disposals of which are exempt from tax on chargeable gains in accordance with section 115 of the 1992 Act are specified in Part II of Schedule 9 to the 1992 Act and in S.I. 1993/950, 1994/2656, 1996/1031, 2001/1122, and 2002/2849.

A complete list of gilts to which this and previous Orders apply may be found on the Inland Revenue Website (www.inlandrevenue.gov.uk) or obtained by writing to the address given below:

Inland Revenue,
Capital & Savings Ministerial Correspondence Unit,
1st Floor,
Ferrers House,
PO Box 38,
Castle Meadow Road,
Nottingham
NG2 1BB

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