

**2012 No. 1843**

**CAPITAL GAINS TAX**

**CORPORATION TAX**

**The Taxation of Chargeable Gains (Gilt-edged Securities) Order  
2012**

*Made* - - - -

*12th July 2012*

The Treasury makes 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 2012.

**Securities specified as gilt-edged securities**

2. For the purpose of the Taxation of Chargeable Gains Act 1992 the following securities are specified as “gilt-edged securities”—

0 ¾ % Index-linked Treasury Gilt 2034

1 ¾ % Treasury Gilt 2017

3 ¾ % Treasury Gilt 2052

0 ⅝ % Index-Linked Treasury Gilt 2062

0 ⅛ % Index-Linked Treasury Gilt 2029.

*Michael Fabricant  
Jeremy Wright*

12th July 2012

Two of the Lords Commissioners of Her Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

Section 115 of the Taxation of Chargeable Gains Act 1992 (“TCGA”) provides that gains on the disposal of “gilt-edged securities” are not subject to capital gains tax. “Gilt-edged securities” are defined by Schedule 9 to the TCGA. Schedule 9 TCGA also provides that the Treasury may make an order specifying that certain additional stocks and bonds are also to be defined as “gilt-edged securities” for the purposes of the TCGA. In the exercise of that power this Order specifies 5 securities that are to be treated as “gilt-edged securities”.

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 the HM Revenue and Customs Ministerial Correspondence Unit, 1st Floor, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.

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