Taxation of Chargeable Gains Act 1992

Changes over time for: Section 1D

12/02/2019

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 1D is up to date with all changes known to be in force on or before 10 September 2026. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

[F1 1D Non-UK residents: assets deriving 75% of value from UK land etc

(1) For the purposes of section 1A(3)(c) the following questions are determined in accordance with the provision made by Schedule 1A—

(a) whether the asset being disposed of derives at least 75% of its value from UK land, and

(b) whether the person making the disposal has a substantial indirect interest in the UK land at the time of the disposal.

(2) The provision made by Schedule 1A is not to be taken as affecting the meaning of “substantial” in other contexts.]

Textual Amendments

F1 Pt. 1 substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by Finance Act 2019 (c. 1), **Sch. 1 para. 2**

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