STATUTORY INSTRUMENTS

2018 No. 244

CAPITAL GAINS TAX

The Capital Gains Tax (Annual Exempt Amount) Order 2018

Made - - - - 26th February 2018

The Treasury make the following Order in discharge of the duty imposed by section 3(4) of the Taxation of Chargeable Gains Act 1992(**1**):

Citation

1. This Order may be cited as the Capital Gains Tax (Annual Exempt Amount) Order 2018.

Exempt amount of capital gains for 2018-19

2. The amount which is, by virtue of section 3 of the Taxation of Chargeable Gains Act 1992, the exempt amount for the tax year 2018-19 (unless Parliament otherwise determines) is £11,700.

Rebecca Harris
Andrew Stephenson
Two of the Lords Commissioners of Her Majesty's Treasury

26th February 2018

(**1**) 1992 c.12. Relevant amendments to section 3 were made by section 8 of the Finance Act 2011 (c.11), section 34 of the Finance Act 2012 (c.14) and section 9 of the Finance Act 2014 (c.26).