STATUTORY INSTRUMENTS

2017 No. 377

CAPITAL GAINS TAX

The Capital Gains Tax (Annual Exempt Amount) Order 2017

Made - - - - 13th March 2017

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 2017.

Exempt amount of capital gains for 2017-18

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 2017-18 (unless Parliament otherwise determines) is £11,300.

David Evennett
Robert Syms
Two of the Lords Commissioners of Her Majesty's Treasury

13th March 2017

(**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).