

Cookies on Legislation.gov.uk

The cookies on legislation.gov.uk do two things: they remember any settings you've chosen so you don't have to choose them on every page, and they help us understand how people browse our website, so we can make improvements and fix problems. We need your consent to use some of these cookies.

✓ Yes, these cookies are OK

⚙ Find out more or set individual cookie preferences

✗ No, I want to reject all cookies



legislation.gov.uk

delivered by

THE

NATIONAL

ARCHIVES

[Home](#) | [Explore our collections](#) | [Research tools](#) | [Help and guidance](#) | [What's new](#) | [About us](#)

[English](#) | [Cymraeg](#)

Title: Year: Number: Type: Advanced Search

Taxation of Chargeable Gains Act 1992

[UK Public General Acts](#) > [1992 c. 12](#) > [Part IV](#) > [Chapter I](#) > [Share pooling, identification of...](#) > **Section 106**

[Table of Contents](#)

[Content](#)

[More Resources](#) ?

[◀ Previous: Provision](#)

[Next: Provision ▶](#)

[Plain View](#)

[Print Options](#)

Changes over time for: Section 106 ?



Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 106 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 106 Disposal of shares and securities by company within prescribed period of acquisition.

.....

Textual Amendments

F1 S. 106 repealed (with effect in accordance with s. 72(3) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), s. 72(1), [Sch. 26 Pt. 3\(9\)](#)

[◀ Previous: Provision](#)

[Next: Provision ▶](#)

The data on this page is available in the alternative data formats listed:

[HTML5](#) [HTML snippet](#) [PDF](#) [XML](#) [Akoma Ntoso](#) [HTML RDFa](#) [RDF/XML](#)

[New site design](#) [Help](#) [About us](#) [Site map](#) [Accessibility](#) [Contact us](#) [Privacy notice](#) [Cookies](#) [Open data policy](#) [Database right](#)

OGL All content is available under the [Open Government Licence v3.0](#) except where [otherwise stated](#). This site additionally contains content derived from EUR-Lex, reused under the terms of the [Commission Decision 2011/833/EU](#) on the reuse of documents from the EU institutions. For more information see the [EUR-Lex public statement on re-use](#).