

## **Amendment 7 to Clause 41: Chargeable gains: separated spouses and civil partnerships**

### **Summary**

1. This amendment to clause 41 provides for the proper functioning of the chargeable gains legislation, in relation to disposals of assets made after marriage or civil partnerships have ended.

### **Details of the amendment**

2. Amendment 7 inserts new wording to subsection(2)(a) to clarify disposal rules for former spouses or civil partners.
3. This amendment ensures that subsection (1D) applies to agreements or court orders that are made after the parties have ceased to be married or civil partners.

### **Background note**

4. This amendment amends clause 41. This clause simplifies the rules that apply to capital gains tax and divorce. The amendment ensures that the rules work as intended.