

Section 62 ITEPA: [Income Tax \(Earnings and Pensions\) Act 2003 \(legislation.gov.uk\)](#)

Section 272 TCGA: [Taxation of Chargeable Gains Act 1992 \(legislation.gov.uk\)](#)

Section 273 TCGA: [Taxation of Chargeable Gains Act 1992 \(legislation.gov.uk\)](#)

Re HMRC saying "growth prospects are intrinsic" (see Nature of Investment):
[SVM114040 - Shares and Assets Valuation Manual - HMRC internal manual - GOV.UK \(www.gov.uk\)](#)