

Assets disposed of in series of transactions. CGTA75 s34 550.—Where a person is given, or acquires from one or more persons with whom such person is connected, by means of 2 or more transactions, assets of which the aggregate market value, when considered separately in relation to the separate other transactions, is less than the aggregate market value of those assets when considered together, then, for the purposes of the Capital Gains Tax Acts, the market value of the assets where relevant shall be taken to be the larger market value and that value shall be apportioned rateably to the respective disposals.