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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Finance Act 1995. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

#### *Finance Act 1995*

- 286 The Finance Act 1995 is amended as follows.
- 287 (1) Amend section 151 (lease or tack: associated bodies) as follows.
- (2) In subsection (10A)—
- (a) for “Schedule 18 to the Income and Corporation Taxes Act 1988” substitute “Chapter 6 of Part 5 of the Corporation Tax Act 2010”, and
- (b) for “paragraphs (a) and (b) of section 413(7)” substitute “section 151(4)(a) and (b)”.
- (3) In subsection (10B) for “paragraphs 5(3) and 5B to 5E of Schedule 18 to the Income and Corporation Taxes Act 1988” substitute “sections 171(1)(b) and (3), 173, 174 and 176 to 178 of the Corporation Tax Act 2010”.
- (4) In subsection (10C) for “section 840 of the Income and Corporation Taxes Act 1988” substitute “section 1124 of the Corporation Tax Act 2010”.
- 288 (1) Amend section 152 (open-ended investment companies) as follows.
- (2) In subsection (3)(b) for the words from “of Chapters” to the end substitute “in relation to open-ended investment companies, or in relation to payments falling to be treated as the distributions of such companies, of any of the following provisions of Part 23 of the Corporation Tax Act 2010—
- (i) any provision of Chapter 2, except section 1000(2),
- (ii) sections 1030 to 1048,
- (iii) section 1049(1) and (3),
- (iv) sections 1059 to 1063, and
- (v) Chapter 5.”
- (3) In subsection (6), in the definition of “umbrella scheme”, for “section 468 of the Taxes Act 1988” substitute “section 619 of the Corporation Tax Act 2010”.
- (4) In subsection (7)(a) for “section 468 of the Taxes Act 1988” substitute “sections 616 and 619(3) of the Corporation Tax Act 2010”.
- 289 In section 154(1) (short rotation coppice) omit the words “the Corporation Tax Acts and”.

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290 In paragraph 17(6)(a) of Schedule 22 (interpretation) for “section 416 of the Taxes  
Act 1988” substitute “ sections 450 and 451 of the Corporation Tax Act 2010 ”.

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