SCHEDULE 3

AMENDMENTS TO FA 2002

PART 2

AMENDMENTS TO SCHEDULE 29 TO FA 2002

12.—(1) Paragraph 85A(**1**) (European cross-border merger: transfer of UK business) is amended as follows.

(2) In sub-paragraph (5) omit paragraph (d) (but not the "and" following it).

(3) Omit sub-paragraph (6).

(4) In sub-paragraph (8) for "the transfer" substitute "the merger".

(**1**) Paragraph 85A was inserted by section 52 of the Finance Act (No.2) Act 2005 and was substituted by paragraph 11 of Schedule 2 to S.I. 2007/3186.