
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

SCHEDULE 5

AMENDMENTS OF CORPORATION TAX ACTS.

Chargeable gains of groups of companies.

- 15 (1) In Part I of Schedule 13 to the Finance Act 1965 references to a company shall include references to any company resident in the United Kingdom which is constituted under any Act, Royal Charter or Letters Patent or is formed under the law of a country or territory outside the United Kingdom.
- (2) This paragraph, so far as it affects capital gains tax under section 82 of the Finance Act 1965, has effect from the beginning of the year 1965-66.