

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9

#### SUPPLEMENTARY PROVISIONS ABOUT DEEMED DISPOSALS UNDER SECTION 45

##### Textual Amendments

- F1** *Sch. 9 repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act 1985 (c. 54, SIF 63:1), but without affecting the construction of 1979 (C) Sch. 5 para. 9(5).*

##### *Tied premises*

- 12 (1) *For the purposes of this Chapter a person carrying on a trade who is a lessor of tied premises shall be treated as occupying those premises.*
- (2) *The preceding sub-paragraph shall be construed in accordance with section 140(2) of the Taxes Act (income tax and corporation tax on tied premises).]*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1974, Cross Heading: Tied premises.