

# SCHEDULES

## SCHEDULE 4

### TAXATION PROVISIONS

#### PART I

#### CORPORATION TAX

*Chargeable gains: section 30 of the 1992 Act*

- 4 Section 30 of the 1992 Act (tax-free benefits) shall not apply in any case where—
- (a) a reduction in the value of any asset, or
  - (b) the conferring of any tax-free benefit,
- results from any provision made by or under so much of any restructuring scheme as relates to a relevant transfer.