
Changes to legislation: There are currently no known outstanding effects for the Coal Industry Act 1994,
Cross Heading: Chargeable gains: assets held before 6th April 1965. (See end of Document for details)

SCHEDULES

SCHEDULE 4

TAXATION PROVISIONS

PART I

CORPORATION TAX

Chargeable gains: assets held before 6th April 1965

- 10 Schedule 2 to the 1992 Act (assets held on 6th April 1965) shall have effect in relation to any assets which vest in the transferee by virtue of a relevant transfer as if—
- (a) the predecessor and the transferee were the same person; and
 - (b) those assets, so far as they were in fact acquired or provided by the predecessor, were acquired or provided by the transferee.

Changes to legislation:

There are currently no known outstanding effects for the Coal Industry Act 1994, Cross Heading:
Chargeable gains: assets held before 6th April 1965.