

## SCHEDULES

### SCHEDULE 4

#### TAXATION PROVISIONS

#### PART I

#### CORPORATION TAX

##### *Modifications of restructuring scheme*

- 25 Where the effect of any restructuring scheme is modified in pursuance of any agreement which takes effect under paragraph 6(2) of Schedule 2 to this Act, the Corporation Tax Acts and this Part of this Schedule shall have effect as if—
- (a) the scheme originally made had been the scheme as modified; and
  - (b) anything done by or in relation to the person who without the modification became entitled or subject in accordance with the scheme to any property, rights or liabilities had, so far as relating to the property, rights or liabilities to which another person becomes entitled or subject in consequence of the modification, been done by or in relation to that other person.