SCHEDULE 30 – Gains and losses of a company from intangible fixed assets: consequential

Change in ownership of company with unused non-trading loss

Document Generated: 2024-01-23

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 30

GAINS AND LOSSES OF A COMPANY FROM INTANGIBLE FIXED ASSETS: CONSEQUENTIAL AMENDMENTS

F14	
Textu	nal Amendments
F1	Sch. 30 paras. 2-4 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 4.