
Changes to legislation: *There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Exemptions for disposals by companies with substantial shareholding. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

CHARGEABLE GAINS: LOCATION OF ASSETS ETC

PART 2

MINOR AMENDMENTS: NON-RESIDENT COMPANY WITH UK PERMANENT ESTABLISHMENT

Exemptions for disposals by companies with substantial shareholding

- 9 (1) Schedule 7AC to TCGA 1992 is amended as follows.
- (2) In paragraph 3(2)(c)(ii) (one of conditions for exemption that chargeable gain accruing to company on disposal would by virtue of section 10(3) form part of company's chargeable profits for corporation tax) for “section 10(3)” substitute “section 10B”.

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