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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 252. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Taxation of Chargeable Gains Act 1992*

252 In section 228 (conditions for relief: supplementary) for subsection (10) substitute—

“(10) Chapter 6 of Part 5 of CTA 2010 (group relief: equity holders and profits or assets available for distribution) applies for the purposes of section 227(4) as if—

- (a) the trustees were a company, and
- (b) references to section 151(4)(a) and (b) of that Act were references to section 227(4) above.”

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 252.