
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Finance Act 1989. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1989

212 The Finance Act 1989 is amended as follows.

^{F1}213

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Textual Amendments

F1 Sch. 1 para. 213 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(t\)](#)

^{F2}214

.....
Textual Amendments

F2 Sch. 1 para. 214 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(t\)](#)

215 Omit section 102 (surrender of tax refund etc within group).

216 In paragraph 16(2) of Schedule 5 (employee share ownership trusts)—

(a) in paragraph (a) for “same meaning as in section 417(3) and (4) of the Taxes Act 1988” substitute “ meaning given by section 448 of the Corporation Tax Act 2010 ”, and

(b) in paragraph (c) for “same meaning as in Part XI of the Taxes Act 1988” substitute “ meaning given by section 454 of the Corporation Tax Act 2010 ”.

217 In Schedule 12 (close companies) omit paragraphs 1, 3 and 4.

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