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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 12. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 14

### GIFTS TO THE NATION

#### **PART 3**

#### CORPORATION TAX

##### *Taxes affected*

- 12 (1) This Part applies to a company's liability to corporation tax.
- (2) A reference in this Part to a company's "tax liability" is to the company's liability to corporation tax.
- (3) References to an amount of or on account of "tax" are to be read accordingly.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 12.