Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Changes to C's tax liability. (See end of Document for details)

## SCHEDULES

### SCHEDULE 14

GIFTS TO THE NATION

## PART 3

#### CORPORATION TAX

## Changes to C's tax liability

- 16 (1) If the amount of C's tax liability for the relevant accounting period is revised at any time, the portion of that liability that is treated under paragraph 13 as satisfied is to be re-calculated.
  - (2) But nothing in this paragraph permits any revision of the agreed terms.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Changes to C's tax liability.