
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, PART 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 2

REPEAL OF HARBOUR REORGANISATION SCHEME RELIEFS

- 14 Section 45 of FA 1966 (harbour reorganisation schemes: stamp duty) is repealed.
- 15 Section 221 of TCGA 1992 (harbour reorganisation schemes: transfer of assets) is repealed.
- 16 Sections 991 to 995 of CTA 2010 (harbour reorganisation schemes) are repealed.
- 17 In consequence of the provision made by paragraph 15—
- (a) in section 288(3A)(a) of TCGA 1992, for “221” substitute “ 220 ”, and
 - (b) in Schedule 1 to CTA 2010, omit paragraph 251.
- 18 (1) The amendment made by paragraph 14 has effect in relation to instruments executed on or after 1 April 2013.
- (2) The amendments made by paragraphs 15 to 17 have effect in relation to any transfer occurring on or after 1 April 2013.

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There are currently no known outstanding effects for the Finance Act 2012, PART 2.