
Changes to legislation: There are currently no known outstanding effects for the Corporate Insolvency and Governance Act 2020, Cross Heading: Finance Act 1986. (See end of Document for details)

SCHEDULES

SCHEDULE 9

ARRANGEMENTS AND RECONSTRUCTIONS FOR COMPANIES IN FINANCIAL DIFFICULTY

PART 2

CONSEQUENTIAL AMENDMENTS

Finance Act 1986

- 2 The Finance Act 1986 is amended as follows.
- 3 In section 80D (repurchases and stock lending: replacement stock on insolvency), in subsection (9)(f), after “Part 26” insert “ or 26A ”.
- 4 In section 89AB (stamp duty reserve tax: exception for repurchases and stock lending in case of insolvency), in subsection (9)(f), after “Part 26” insert “ or 26A ”.

Changes to legislation:

There are currently no known outstanding effects for the Corporate Insolvency and Governance Act 2020, Cross Heading: Finance Act 1986.