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**Changes to legislation:** There are currently no known outstanding effects for the Energy (Oil and Gas) Profits Levy Act 2022, Paragraph 18. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### RELIEFS

#### **PART 3**

#### GENERAL PROVISION

##### *Change in company ownership*

- 18 Part 14 of CTA 2010 (change in company ownership) applies, with any necessary modifications, in relation to relief under any provision of this Schedule as it applies in relation to the corresponding relief from corporation tax.

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#### **Commencement Information**

- II** Sch. 1 para. 18 in force at Royal Assent

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