
Changes to legislation: There are currently no known outstanding effects for the Energy (Oil and Gas) Profits Levy Act 2022, Paragraph 19. (See end of Document for details)

SCHEDULES

SCHEDULE 1

RELIEFS

PART 3

GENERAL PROVISION

Transfers of trade without a change of ownership

- 19 Chapter 1 of Part 22 of CTA 2010 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.

Commencement Information

- II** Sch. 1 para. 19 in force at Royal Assent

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