STATUTORY INSTRUMENTS

2013 No. 463

CAPITAL GAINS TAX CORPORATION TAX INCOME TAX INHERITANCE TAX

The Tax Law Rewrite Acts (Amendment) Order 2013

Made - - - -Laid before the House of Commons - -Coming into force 4th March 2013 5th March 2013 1st April 2013

THE TAX LAW REWRITE ACTS (AMENDMENT) ORDER 2013

- 1. Citation, commencement and effect
- 2. Inheritance Tax Act 1984
- 3. Local Government Finance Act 1988
- 4. Taxation of the Chargeable Gains Act 1992
- 5. In section 140C(5) (transfer or division of non-UK business) for...
- 6. In section 140F(4) (merger: assets outside UK tax charge) for...
- 7. Finance Act 1994
- 8. Income Tax (Trading and Other Income) Act 2005
- 9. Corporation Tax Act 2010
- 10. In section 144(2) (condition 1: claimant company owned by consortium),...
- 11. In section 148 (conditions 1 and 2: surrendering company in...
- 12. In section 149 (conditions 1 and 3: claimant company in... Signature

Explanatory Note