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**Changes to legislation:** There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Paragraph 49. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS

#### PART 2

#### AMENDMENTS OF OTHER ACTS

##### *Taxation of Chargeable Gains Act 1992 (c. 12)*

- 49 In section 140G(1)(b) (treatment of securities issued on merger) for “society registered under the Industrial and Provident Societies Act 1965” substitute “registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 [<sup>F1</sup>or a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969]”.

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#### **Textual Amendments**

**F1** Words in Sch. 4 para. 49 inserted (1.8.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 39 paras. 5, 15](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Paragraph 49.