

# SCHEDULES

## SCHEDULE 4

### TAXATION PROVISIONS

#### PART I

#### CORPORATION TAX

*Chargeable gains: section 41 of the 1992 Act*

- 5 Subject to paragraph 21 below, section 174(1) of the 1992 Act (which applies section 41 of that Act to cases where assets have been acquired without gain or loss) shall have effect, without prejudice to paragraph 2 above, where there has been a relevant transfer as if the property to which the transfer relates had been transferred to the transferee, and acquired by him, in relevant circumstances (within the meaning of that section).