

# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 1

##### INCOME AND CORPORATION TAXES ACT 1988

- 101 (1) Amend section 510A (tax treatment of European Economic Interest Groupings) as follows.
- (2) In subsection (2) for “tax in respect of income and gains” substitute “corporation tax”.
- (3) In subsection (3) omit paragraph (b) and the “and” immediately before it.
- (4) In subsection (6) for “tax in respect of income and gains” substitute “corporation tax”.