
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Commencement etc. (See end of Document for details)

SCHEDULES

SCHEDULE 18

SALE OF LESSORS: ELECTION OUT OF CHARGE

Commencement etc

- 9 The amendments made by this Schedule have effect where the relevant day is on or after 9 December 2009.
- 10 Amendments corresponding to those made by this Schedule, having effect where the relevant day is on or after that date, are to be treated as having been made in Schedule 10 to FA 2006.
- 11 Neither section 398F of CTA 2010 (inserted by paragraph 6) nor the corresponding provision treated as inserted by paragraph 10 apply in relation to expenditure incurred in pursuance of a written contract which is finalised by A before 9 December 2009; and for this purpose a contract is finalised on the earliest date on which—
- (a) it is unconditional or (if conditional) the conditions are met, and
 - (b) no terms remain to be agreed.
- 12 Section 398A of CTA 2010 (as inserted by paragraph 6) has effect in relation to a relevant change in the relationship between A and a principal company of A in the case of which the relevant day is before 24 March 2010 as if—
- (a) in subsection (3)(b), the words “falling within subsection (4)”, and
 - (b) subsections (4) and (5),
- were omitted.
- 13 Section 398D of CTA 2010 (as inserted by paragraph 6)—
- (a) has effect with the omission of subsection (6) in relation to accounting periods beginning before 24 March 2010, and
 - (b) has effect with the omission of subsection (7) until that date.

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