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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 150. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Finance Act 1930*

- 150 (1) Section 42 of the Finance Act 1930 (relief from transfer stamp duty in case of transfer of property as between associated companies) is amended as follows.
- (2) In subsection (5)—
- (a) for “Schedule 18 to the Income and Corporation Taxes Act 1988” substitute “Chapter 6 of Part 5 of the Corporation Tax Act 2010”, and
  - (b) for “paragraphs (a) and (b) of section 413(7)” substitute “section 151(4)(a) and (b)”.
- (3) In subsection (6) for “paragraphs 5(3) and 5B to 5E of Schedule 18 to the Income and Corporation Taxes Act 1988” substitute “sections 171(1)(b) and (3), 173, 174 and 176 to 178 of the Corporation Tax Act 2010”.
- (4) In subsection (7) for “section 840 of the Income and Corporation Taxes Act 1988” substitute “section 1124 of the Corporation Tax Act 2010”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 150.