

## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

#### *Taxation of Chargeable Gains Act 1992*

- 269 (1) Amend Schedule 7AC (exemptions for disposals by companies with substantial shareholdings) as follows.
- (2) In paragraph 5(6) for “section 768 of the Taxes Act” substitute “section 673 of CTA 2010”.
- (3) In paragraph 8 for sub-paragraphs (2) and (3) substitute—
- “(2) Chapter 6 of Part 5 of CTA 2010 (group relief: equity holders and profits or assets available for distribution) applies for the purposes of sub-paragraph (1) as it applies for the purposes of the provisions mentioned in section 157(1) of that Act, but as if in that Part sections 171(1)(b) and (3), 173, 174 and 176 to 181 were omitted.”
- (4) In paragraph 17(3) for “section 838 of the Taxes Act” substitute “Chapter 3 of Part 24 of CTA 2010”.
- (5) In paragraph 26(4)—
- (a) for “section 838 of the Taxes Act” substitute “Chapter 3 of Part 24 of CTA 2010”, and
- (b) for “that section” substitute “that Chapter”.