
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 288. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1995

- 288 (1) Amend section 152 (open-ended investment companies) as follows.
- (2) In subsection (3)(b) for the words from “of Chapters” to the end substitute “in relation to open-ended investment companies, or in relation to payments falling to be treated as the distributions of such companies, of any of the following provisions of Part 23 of the Corporation Tax Act 2010—
- (i) any provision of Chapter 2, except section 1000(2),
 - (ii) sections 1030 to 1048,
 - (iii) section 1049(1) and (3),
 - (iv) sections 1059 to 1063, and
 - (v) Chapter 5.”
- (3) In subsection (6), in the definition of “umbrella scheme”, for “section 468 of the Taxes Act 1988” substitute “section 619 of the Corporation Tax Act 2010”.
- (4) In subsection (7)(a) for “section 468 of the Taxes Act 1988” substitute “sections 616 and 619(3) of the Corporation Tax Act 2010”.

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