
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Finance Act 1996. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1996

- 291 The Finance Act 1996 is amended as follows.
- 292 Omit section 175 (transactions in securities).
- 293 In paragraph 11(2D) of Schedule 15 (other adjustments in case of chargeable assets etc) for paragraphs (a) and (b) substitute—
- “(a) sections 450 and 451 of the Corporation Tax Act 2010 (meaning of control) apply as they apply for the purposes of Part 10 of that Act;
 - (b) subject to paragraph (c) below, “associate” and “participator” have the same meaning as in that Part (see sections 448 and 454 of that Act);”.

Changes to legislation:

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Heading: Finance Act 1996.