
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 294. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 12

AMENDMENTS FOR PURPOSES CONNECTED WITH OTHER TAX LAW REWRITE ACTS

Broadcasting Act 1996 (c. 55)

- 294 (1) Amend paragraph 19 of Schedule 7 (no profit or loss by reason of a direct disposal transfer) as follows.
- (2) For the words from the beginning of the paragraph to “accrue to the BBC” substitute “ In determining for the purposes of Part 3 of the Corporation Tax Act 2009 the profits or losses of a trade or part of a trade carried on by the BBC wholly or partly in the United Kingdom, it is to be assumed that no profits or losses arise to the BBC ”.
- (3) In sub-paragraph (a) for “section 100 of the Taxes Act 1988” substitute “ section 163 of the Corporation Tax Act 2009 ”.
- (4) In the italic heading preceding the paragraph for “Case I of Schedule D” substitute “ Part 3 of the Corporation Tax Act 2009 ”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 294.