

SCHEDULES

SCHEDULE 13

CHANGE IN OWNERSHIP OF SHELL COMPANY: RESTRICTION OF RELIEF

Consequential amendments

2	In Schedule 4 to that Act (index of defined expressions) insert at the appropriate places—	
	“the actual accounting period (in Chapter 5A of Part 14)	section 705B(4)”
	“the change in ownership (in Chapter 5A of Part 14)	section 705A(2)”
	“the company (in Chapter 5A of Part 14)	section 705A(2)”
	“notional accounting periods (in Chapter 5A of Part 14)	section 705B(4)”
	“shell company (in Chapter 5A of Part 14)	section 705A(2)”.