
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 18. (See end of Document for details)*

SCHEDULES

SCHEDULE 25

CHARGE ON CERTAIN HIGH VALUE DISPOSALS BY COMPANIES ETC

PART 2

OTHER AMENDMENTS

Corporation Tax Act 2009

- 18 In section 2 of CTA 2009 (charge to corporation tax), after subsection (2) insert—
- “(2A) But in subsection (2) “chargeable gains” does not include gains chargeable to capital gains tax under section 2B of TCGA 1992 (companies etc chargeable to capital gains tax on ATED-related gains on relevant high value disposals).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 18.