
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2022, Paragraph 25. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

QUALIFYING ASSET HOLDING COMPANIES

PART 3

CEASING TO BE A QAHC

Exit notification

- 25 (1) If a QAHC decides that an entry notification is to cease to be in force in relation to it, it may make a notification to HMRC (an “exit notification”).
- (2) An exit notification must—
- (a) state the name and Unique Taxpayer Reference of the QAHC;
 - (b) specify the date on which the entry notification no longer has effect.
- (3) The date specified may be no earlier than the day after the day on which the exit notification is made.
- (4) An exit notification comes into force on that specified date.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 25.