
Changes to legislation: There are currently no known outstanding effects for the Energy (Oil and Gas) Profits Levy Act 2022, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

RELIEFS

PART 2

GROUP RELIEF FOR QUALIFYING LEVY LOSSES

Arrangements for transfer of companies

- 12 Sections 154 and 155A to 156 of CTA 2010 (arrangements for transfer of member of group of companies etc) apply for the purposes of this Part of this Schedule as they apply for the purposes of Part 5 of that Act but as if the references in sections 155A(1) and 155B(1) to “or 155(3)” were omitted.

Commencement Information

- II** Sch. 1 para. 12 in force at Royal Assent

Changes to legislation:

There are currently no known outstanding effects for the Energy (Oil and Gas) Profits Levy Act 2022, Paragraph 12.