
STATUTORY INSTRUMENTS

1992 No. 58

The Ports Act 1991 (Levy on
Disposals of Land, etc.) Order 1992

GENERAL

Accrual of gains

7. Where, for the purposes of section 17 of the 1991 Act and this Order, on a disposal of relevant land or a relevant interest in land again accrues or is regarded as accruing to a member of a chargeable company's group, the gain shall for those purposes be regarded as accruing to the chargeable company, even if the disposal is not made by that company or no actual benefit accrues to that company on the disposal.