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**Changes to legislation:** There are currently no known outstanding effects for the Income Tax Act 2007,  
Cross Heading: The property managing subsidiaries requirement. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 2

### TRANSITIONALS AND SAVINGS

#### PART 6

#### LOSSES ON DISPOSAL OF SHARES

*The property managing subsidiaries requirement*

44 (1) Section 141 does not apply in relation to shares issued before 17 March 2004.

<sup>F1</sup>(2) .....

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**Textual Amendments**

**F1** Sch. 2 para. 44(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading:  
The property managing subsidiaries requirement.