
Changes to legislation: There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Paragraph 52. (See end of Document for details)

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF OTHER ACTS

Taxation of Chargeable Gains Act 1992 (c. 12)

52 In section 217D(3) (disposal of assets on union, amalgamation or transfer of engagements) for paragraph (a) substitute—

- “(a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969.”.

Changes to legislation:

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Paragraph 52.