
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

SCHEDULE 13

CHARGEABLE GAINS OF COMPANIES.

PART I

GROUPS OF COMPANIES.

Disposal or acquisition outside the group.

- 5 Part II of Schedule 6 to this Act shall apply in relation to a disposal of an asset by a member of a group of companies which acquired the asset from another member of the group, as if all members of the group for the time being were the same person, and as if the acquisition or provision of the asset by the group, so taken as a single person, had been the acquisition or provision of it by the member disposing of it.