

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 14

TAX AVOIDANCE

Transfers of assets abroad: information powers concerning transfers between 20 March 1990 and 29 November 1993 involving companies

- 139 (1) So far as section 749(6) (restrictions on information to be provided under section 748) applies for the purposes of section 749(2) or (3), it applies in relation to transfers and associated operations on or after 20 March 1990 and before 30 November 1993 with the modification specified in sub-paragraph (2).
- (2) The modification is that the reference to bodies corporate resident outside the United Kingdom includes a reference to bodies corporate regarded as resident in a territory outside the United Kingdom for the purposes of any double taxation arrangements.