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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Corporation tax. (See end of Document for details)

SCHEDULES

SCHEDULE 12

TRANSACTIONS IN SECURITIES

Corporation tax

- Part 15 of CTA 2010 (transactions in securities: corporation tax advantages) is amended as follows.
- In section 733(2) (company liable to counteraction of corporation tax advantage), omit the entry relating to section 735.
- Omit section 735 (abnormal dividends used for exemptions or reliefs).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Corporation tax.