
Status: Point in time view as at 17/07/2012.

Changes to legislation: Corporation Tax Act 2010, Cross Heading: Application of section 779 (income-transfer under loan or credit transaction) is up to date with all changes known to be in force on or before 24 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS ETC

PART 16

FACTORING OF INCOME ETC

Application of section 779 (income-transfer under loan or credit transaction)

- 89 In relation to a transfer before 22 April 2009, section 779(4) has effect as if—
- (a) after “if it” there were inserted “ assigns, ” and
 - (b) after “forgoes it” there were inserted “ (without a sale or transfer of the property) ”.

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