



Finance Act 2011

2011 CHAPTER 11

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Chargeable gains

44 Value shifting

Schedule 9 contains provision about value shifting.

45 Company ceasing to be member of a group

Schedule 10 contains provision about the consequences, for the purposes of corporation tax on chargeable gains, of a company ceasing to be a member of a group.

46 Pre-entry losses

Schedule 11 contains provision about losses accruing to a company before the time when it becomes a member of a group of companies and losses accruing on assets held by a company at such a time.