
Status: Point in time view as at 19/07/2011.

Changes to legislation: Finance Act 2011, Paragraph 2 is up to date with all changes known to be in force on or before 15 July 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 10

COMPANY CEASING TO BE MEMBER OF GROUP

Degrouping

- 2 In section 171A of TCGA 1992 (election to reallocate gain or loss to another member of the group), omit subsection (7).

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