
Status: Point in time view as at 19/07/2011.

Changes to legislation: Finance Act 2011, Paragraph 5 is up to date with all changes known to be in force on or before 16 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 **U.K.**

COMPANY CEASING TO BE MEMBER OF GROUP

Degrouping

- 5 In TCGA 1992, the following provisions are repealed—
- (a) section 179A (reallocation within group of gain or loss accruing under section 179);
 - (b) section 179B (roll-over of degrouping charge on business assets);
 - (c) Schedule 7AB (roll-over of degrouping charge: modification of enactments).

Status:

Point in time view as at 19/07/2011.

Changes to legislation:

Finance Act 2011, Paragraph 5 is up to date with all changes known to be in force on or before 16 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.