

## SCHEDULES

### SCHEDULE 5

#### GROUP MISMATCH SCHEMES

*Insertion of new Part 21B of CTA 2010 and consequential amendments*

- 3 (1) Sections 938 to 940 of that Act are renumbered as follows—
- (a) section 938 becomes section 940A,
  - (b) section 939 becomes section 940B, and
  - (c) section 940 becomes section 940C.
- (2) In section 940A (as so renumbered)—
- (a) in subsection (2), for “939” substitute “940B”,
  - (b) in subsection (3), for “940” substitute “940C”.