
Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, PART 2. (See end of Document for details)

SCHEDULES

SCHEDULE 25

CHARGE ON CERTAIN HIGH VALUE DISPOSALS BY COMPANIES ETC

PART 2

OTHER AMENDMENTS

Corporation Tax Act 2009

- 18 In section 2 of CTA 2009 (charge to corporation tax), after subsection (2) insert—
- “(2A) But in subsection (2) “chargeable gains” does not include gains chargeable to capital gains tax under section 2B of TCGA 1992 (companies etc chargeable to capital gains tax on ATED-related gains on relevant high value disposals).”

Corporation Tax Act 2010

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Textual Amendments

F1 [Sch. 25 para. 19](#) omitted (with effect in accordance with Sch. 1 para. 22 of the amending Act) by virtue of Finance Act 2014 (c. 26), [Sch. 1 para. 20](#)

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