
*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 **U.K.**

CHARGE ON CERTAIN HIGH VALUE DISPOSALS BY COMPANIES ETC

PART 2 **U.K.**

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

^{F1}19

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**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, PART 2.