
Status: Point in time view as at 06/04/2017.

Changes to legislation: Finance Act 2016, Paragraph 10 is up to date with all changes known to be in force on or before 29 August 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 16

PROPERTY AUTHORISED INVESTMENT FUNDS AND CO-OWNERSHIP AUTHORISED CONTRACTUAL SCHEMES

PART 3

CONSEQUENTIAL AMENDMENTS

- 10 In section 118 (market value)—
- (a) the existing text becomes subsection (1), and
 - (b) after subsection (1) insert—
 - “(2) This is subject to paragraphs 7(7) and 17(7) of Schedule 7A (which define “market value” for certain purposes of PAIF seeding relief and COACS seeding relief).”

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