

## SCHEDULE

### PART 1

#### PRIMARY LEGISLATION

##### INCOME AND CORPORATION TAXES ACT 1988

**18.** For paragraph (a) of section 312(2A) (interpretation of Chapter III) substitute—

“(a) references to a company being “in administration” are to a company being in administration within the meaning of Schedule B1 to the Insolvency Act 1986, or to there being in force in relation to it—

(i) an administration order under Part III of the Insolvency (Northern Ireland) Order 1989, or

(ii) any corresponding order under the law of a country or territory outside the United Kingdom;”.