
STATUTORY INSTRUMENTS

2005 No. 2082

CORPORATION TAX

The Finance Act 2002, Schedule 26, Parts
2 and 9 (Amendment No. 2) Order 2005

Made - - - - - 27th July 2005
Laid before House of
Commons - - - 27th July 2005
Coming into force in accordance with article 1

THE FINANCE ACT 2002, SCHEDULE 26, PARTS
2 AND 9 (AMENDMENT NO. 2) ORDER 2005

1. Citation, commencement and effect
2. Amendment of Part 2 of Schedule 26 to the Finance Act 2002
3. In paragraph 2(4) for “Schedule 26” substitute “this Schedule”.
4. (1) Amend paragraph 3 as follows. (2) In sub-paragraph (1)(a)...
5. (1) Amend paragraph 4 as follows. (2) In sub-paragraph (2)(b)—...
6. After paragraph 4A insert— (1) This paragraph applies to a company if the conditions...
7. In paragraph 11(1) for “In this Part of this Schedule”...
8. (1) Amend paragraph 12 as follows. (2) In sub-paragraph (1)...
9. Amendment of Part 4 of Schedule 26 to the Finance Act 2002
10. Amendment of Part 9 of Schedule 26 to the Finance Act 2002
11. (1) Amend paragraph 44 as follows. (2) For sub-paragraph (1)...
12. In paragraph 45C(1)(d) for “does” substitute— and paragraph 45K (issuers...
13. (1) Amend paragraph 45D as follows. (2) In sub-paragraph (2)—...
14. In paragraph 45E omit sub-paragraph (5).
15. (1) Amend paragraph 45F as follows. (2) After sub-paragraph (2)(e)...
16. After paragraph 45F insert— Creditor relationships: existing assets (1) Where paragraph 45D or 45F would apply to a...
17. After paragraph 45G insert— Treatment of net gains and losses...
18. (1) Amend paragraph 45J as follows. (2) In sub-paragraph (3)(a)...
19. After paragraph 45J insert— Issuers of securities with embedded derivatives:...
20. (1) Amend paragraph 45K as follows. (2) For sub-paragraph (1)(d)...
21. (1) Amend paragraph 45L as follows. (2) In sub-paragraph (1)—...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

22. (1) Amend paragraph 45M as follows. (2) In sub-paragraph (1)—...
23. Omit paragraph 48A.
Signature
Explanatory Note