

## SCHEDULE 1

### AMENDMENTS TO TCGA 1992

3. In section 140F(2)(1) (merger: assets outside UK tax charge)—
- (a) omit “and” at the end of paragraph (d), and
  - (b) after paragraph (e) insert—
    - “and
    - (f) in the case of a merger to which subsection (1)(c) or (d) applies, in the course of the merger each transferor ceases to exist without being in liquidation (within the meaning given by section 247 of the Insolvency Act 1986 (c.55)).”.

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(1) Sections 140E to 140G were substituted by paragraph 2 of Schedule 2 to [S.I. 2007/3186](#).