

SCHEDULE 3

AMENDMENTS TO FA 2002

PART 2

AMENDMENTS TO SCHEDULE 29 TO FA 2002

14.—(1) Paragraph 85C (double taxation relief on European cross-border merger) is amended as follows.

(2) In sub-paragraph (1)(a) for “to which paragraph 85A(1) applies” substitute “mentioned in paragraph 85A(1)”.

(3) In sub-paragraph (2) for “85A(3) shall not apply” substitute “85A shall not apply in relation to the transfer”.

(4) In sub-paragraph (4) for “assets” substitute “intangible fixed assets”.

(5) In sub-paragraph (5)(a) after “transfer”, in each place, insert “of those intangible fixed assets”.