

SCHEDULE 4

TRANSITIONAL: REFERENCES TO COMPANIES ACT 2006

2. In TCGA 1992—

- (a) section 140A(1C)(1) (transfer of a UK trade),
- (b) section 140C(1C)(2)(transfer of a non-UK trade),
- (c) section 140E(2)(d) (merger leaving assets within UK tax charge), and
- (d) section 140F(2)(e) (merger: assets outside UK tax charge).

(1) Section 140A was inserted by section 44 of the Finance (No. 2) Act 1992 (c. 48) and subsection (1D) by paragraph 2 of Schedule 1 to [S.I. 2007/3186](#).

(2) Section 140C was inserted by section 45 of the Finance (No. 2) Act 1992 and subsection (1C) by paragraph 4 of Schedule 1 to [S.I. 2007/3186](#).