
STATUTORY INSTRUMENTS

2013 No. 463

The Tax Law Rewrite Acts (Amendment) Order 2013

Taxation of the Chargeable Gains Act 1992

5. In section 140C(5) (transfer or division of non-UK business) for “section 815A of the Taxes Act” substitute “section 122 of TIOPA 2010 (tax treated as chargeable in respect of gains on transfer of non-UK business)”.