
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Broadcasting Act 1996 (c. 55). (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 9

SALE AND LEASE-BACK ETC

Broadcasting Act 1996 (c. 55)

- 245 The Broadcasting Act 1996 is amended as follows.
- 246 (1) Amend Schedule 7 (transfer schemes: taxation provisions) as follows.
- (2) In paragraph 22(1) after “reliefs” insert “, and sections 681AD and 681AE of the Income Tax Act 2007 (which make corresponding provision),”.
- (3) In paragraph 22(2)—
- (a) before “and” insert “ or section 681AA or 681AB of the Income Tax Act 2007 ”, and
- (b) after the second occurrence of “2010” (which is inserted by CTA 2010) insert “ or section 681AM of the Income Tax Act 2007 ”.
- (4) In paragraph 23(1) after “consideration” insert “, and Chapter 2 of Part 12A of the Income Tax Act 2007 (which makes corresponding provision),”.
- (5) In paragraph 23(3) before “and sub-paragraph (2)” insert “, or section 681BA of the Income Tax Act 2007,”.
- (6) In paragraph 24(1) after “others” insert “ and Chapter 4 of Part 12A of the Income Tax Act 2007 (which makes corresponding provision),”.
- (7) In paragraph 24(2) for “leases: special cases” substitute “ lease of trading asset), and section 681CC of the Income Tax Act 2007 (which makes corresponding provision),”.
- (8) For paragraph 24(3) substitute—
- “(3) In sub-paragraph (1)—
- “lease” has the meaning given by section 884 of the Corporation Tax Act 2010 or section 681DN of the Income Tax Act 2007, and
- “relevant asset” has the meaning given by section 885 of the Corporation Tax Act 2010 or section 681DO of the Income Tax Act 2007.
- (4) In sub-paragraph (2)—

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“lease” has the meaning given by section 868 of the Corporation Tax Act 2010 or section 681CF of the Income Tax Act 2007, and
“relevant asset” has the meaning given by section 869 of the Corporation Tax Act 2010 or section 681CG of the Income Tax Act 2007.”

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