



Health and Medicines Act 1988

1988 CHAPTER 49

Provisions relating to the successor company

6 Corporation tax.

- (1) Subject to subsection (2) below, if on the day specified under section 1(1) above the successor company is a company limited by shares which is wholly owned by the Crown, it shall be treated for all purposes of corporation tax as if it were the same person as the Corporation.
- (2) The successor company shall not by virtue of subsection (1) above be regarded as a body falling within section [F1170(12) of the Taxation of Chargeable Gains Act 1992] (bodies established for carrying on industries or undertakings under national ownership or control).

Textual Amendments

- F1** Words in s. 6(2) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para.17** (with ss. 60, 101(1), 201(3)).

Changes to legislation:

Health and Medicines Act 1988, Section 6 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 11 words repealed by [2005 asp 13 sch. 3](#)