
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 17

NORTHERN IRELAND ELECTRICITY

Roll-over relief

- 3 Where NIE has before the transfer date disposed of (or of its interest in) any assets used, throughout the period of ownership, wholly or partly for the purposes of the part of its trade transferred by the Order to a successor company, sections 115 to 119 of the ^{M1}Capital Gains Tax Act 1979 or, where appropriate, sections 152 to 156 of the ^{M2}Taxation of Chargeable Gains Act 1992 (roll-over relief on replacement of business assets) shall have effect in relation to that disposal as if NIE and the successor company were the same person.

Marginal Citations

M1 1979 c. 14.

M2 1992 c. 12.

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