
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 5. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

TRANSACTIONS IN SECURITIES

Income tax

- 5 In section 700 (timing of assessments in section 690 cases)—
- (a) in subsection (1), for “690 (receipt of relevant company assets (circumstance E))” substitute “ 685(2)(c) or (3)”, and
 - (b) in the heading, omit “**in section 690 cases**”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 5.