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

SCHEDULES

SCHEDULE 18

SALE OF LESSORS: ELECTION OUT OF CHARGE

Interpretation

- 7 In section 437 of CTA 2010 (interpretation of the sales of lessors Chapters), after subsection (8) insert—
- “(8A) Property business” means a UK property business or an overseas property business.”
- 8 In Schedule 4 to that Act (index of defined expressions), insert at the appropriate places—

| | |
|---|---|
| “property business (in Chapters 3 to 6 of Part 9) | section 437(8A)” |
| “relevant change in relationship (in Chapters 3 to 6 of Part 9) | section 392” and in the entry relating to “qualifying change of ownership in relation to a company (in Chapters 3 to 6 of Part 9)” for “392 to 398” substitute “394A to 398A”). |

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