
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 18

SALE OF LESSORS: ELECTION OUT OF CHARGE

Main changes

- 2 (1) Section 382 (introduction to Chapter) is amended as follows.
- (2) In subsection (1)—
 - (a) for “qualifying change of ownership in relation to” substitute “ relevant change in the relationship between ”, and
 - (b) insert at the end “ and a principal company of the company. ”
- (3) In subsection (3), for “ “qualifying change of ownership”, see sections 392 to 398.” substitute “relevant change in the relationship between a company and a principal company of the company”, see sections 392 to 394. ”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 2.