

SCHEDULES

SCHEDULE 13

EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

PART 5

OTHER PROVISION RELATING TO FINANCE ARRANGEMENTS

Chapter 2 of Part 16 of CTA 2010

- 40 In section 765 (type 2 finance arrangements: certain tax consequences not to have effect) after “transferor” (wherever occurring) insert “or the person connected with the transferor”.