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## SCHEDULE 3

## AMENDMENTS TO FA 2002

## PART 2

## AMENDMENTS TO SCHEDULE 29 TO FA 2002

- **12.**—(1) Paragraph 85A(1) (European cross-border merger: transfer of UK business) is amended as follows.
  - (2) In sub-paragraph (5) omit paragraph (d) (but not the "and" following it).
  - (3) Omit sub-paragraph (6).
  - (4) In sub-paragraph (8) for "the transfer" substitute "the merger".

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<sup>(1)</sup> Paragraph 85A was inserted by section 52 of the Finance Act (No.2) Act 2005 and was substituted by paragraph 11 of Schedule 2 to S.I. 2007/3186.