

## 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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(1) 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](#).