

SCHEDULE 4

Regulation 6

TRANSITIONAL: REFERENCES TO COMPANIES ACT 2006

1. The provisions mentioned in regulation 6 are as follows.
2. In TCGA 1992—
 - (a) section 140A(1C)(1) (transfer of a UK trade),
 - (b) section 140C(1C)(2)(transfer of a non-UK trade),
 - (c) section 140E(2)(d) (merger leaving assets within UK tax charge), and
 - (d) section 140F(2)(e) (merger: assets outside UK tax charge).
3. In FA 1996—
 - (a) paragraph 12B(2)(d) of Schedule 9 (European cross-border merger),
 - (b) paragraph 12C(2)(e) of Schedule 9 (double taxation relief on European cross-border merger),
 - (c) paragraph 12D(4) of Schedule 9 (cross-border transfer of business within European Community), and
 - (d) paragraph 12E(4) of Schedule 9 (double taxation relief on cross-border transfer of business within European Community).
4. In FA 2002—
 - (a) paragraph 30B(2)(d) of Schedule 26 (European cross-border merger),
 - (b) paragraph 30C(2)(e) of Schedule 26 (double taxation relief on European cross-border merger),
 - (c) paragraph 30D(4) of Schedule 26 (cross-border transfer of business within European Community),
 - (d) paragraph 30E(4) of Schedule 26 (double taxation relief on cross-border transfer of business within European Community),
 - (e) paragraph 85(1C) of Schedule 29 (transfer of UK business between companies resident in different EU member States),
 - (f) paragraph 85A(2)(d) of Schedule 29 (European cross-border merger: transfer of UK business),
 - (g) paragraph 87(1D)(3) of Schedule 29 (transfer of non-UK business), and
 - (h) paragraph 87A(2)(g) of Schedule 29 (European cross-border merger: transfer of non-UK business).

(1) Section 140A was inserted by section 44 of the Finance (No. 2) Act 1992 (c. 48) and subsection(1D) by paragraph 2 of Schedule 1 to [S.I. 2007/3186](#).

(2) Section 140C was inserted by section 45 of the Finance (No. 2) Act 1992 and subsection (1C) by paragraph 4 of Schedule 1 to [S.I. 2007/3186](#).

(3) Sub-paragraphs (1) to (1D) of paragraph 87 were substituted for sub-paragraph (1) of that paragraph by paragraph 22 of Schedule 1 to [S.I. 2007/3186](#).