

SCHEDULE 4

TRANSITIONAL: REFERENCES TO COMPANIES ACT 2006

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).