

Company in liquidation. CGTA75 s41 570.—Where assets of a company are vested in a liquidator under section 230 of the Companies Act, 1963 , or otherwise, the Capital Gains Tax Acts shall apply as if the assets were vested in, and the acts of the liquidator in relation to the assets were acts of, the company (acquisitions from or disposals to the liquidator by the company being disregarded accordingly).