

Other bodies. CGTA75 s23; FA89 s33; FA91 s20(2) and s44; FA94 s32(5); FA95 s44(1) and (3); FA96 s39(1) and (6) and s64; FA97 s49(1) and (3) 610.—(1) A gain shall not be a chargeable gain if it accrues to a body specified in Part 1 of Schedule 15.

(2) A gain shall not be a chargeable gain if it accrues to a body specified in Part 2 of Schedule 15 in respect of a disposal by that body of an asset to the Interim Board established under the Milk (Regulation of Supply) (Establishment of Interim Board) Order, 1994 ).