
Changes to legislation: Corporation Tax Act 2010, Cross Heading: Railways Act 2005 is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Railways Act 2005

- 478 (1) Schedule 10 to the Railways Act 2005 (taxation provisions relating to transfer schemes) is amended as follows.
- (2) In paragraph 11—
- (a) in sub-paragraph (2) for “sections 768 and 768D of the Taxes Act” substitute “the provisions of the Corporation Tax Act 2010 specified in sub-paragraph (3)”, and
 - (b) after sub-paragraph (2) insert—
 - “(3) Those provisions are—
 - (a) Chapter 2 of Part 14 (but not section 674(1)),
 - (b) section 683,
 - (c) section 684,
 - (d) section 700,
 - (e) section 701,
 - (f) section 704, and
 - (g) section 705.”
- (3) In paragraph 32—
- (a) for “section 410(1) or (2) of the Taxes Act” substitute “section 154(3) or 155(3) of the Corporation Tax Act 2010”, and
 - (b) for “paragraph 5B of Schedule 18 to” substitute “section 173 of”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))