
Status: Point in time view as at 01/04/2001.

Changes to legislation: Transport Act 2000, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 19 May 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)

SCHEDULES

SCHEDULE 26

TRANSFERS: TAX

PART IV

TRANSFERS TO SECRETARY OF STATE FROM SRA AND BR

Interpretation

- 19 In this Part of this Schedule—
- “relevant transfer” means a transfer of property, rights or liabilities by virtue of—
 - (a) a scheme under paragraph 1 of Schedule 21 under which the property, rights or liabilities are transferred to the Secretary of State, or
 - (b) a scheme under paragraph 1 of Schedule 25,
 - “transferee”, in relation to a relevant transfer, means the Secretary of State, and
 - “transferor”, in relation to a relevant transfer, means the person from whom the property, rights or liabilities are transferred.

Status:

Point in time view as at 01/04/2001.

Changes to legislation:

Transport Act 2000, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 19 May 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.