
Status: Point in time view as at 15/10/2005.

Changes to legislation: Transport Act 2000, Cross Heading: Chargeable gains: consequential amendment is up to date with all changes known to be in force on or before 17 September 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 VII

OTHER PROVISIONS CONCERNING TRANSFERS

Chargeable gains: consequential amendment

37 In section 35(3)(d) of the 1992 Act (list of provisions for transfers treated as made without gain or loss), after sub-paragraph (xiii) (inserted by paragraph 2(3) of Schedule 7 to this Act) insert—

“(xiv) paragraphs 3 and 9 of Schedule 26 to the Transport Act 2000;”.

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Changes to legislation:

Transport Act 2000, Cross Heading: Chargeable gains: consequential amendment is up to date with all changes known to be in force on or before 17 September 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.