

*These notes refer to the Railways Act 2005 (c.14)  
which received Royal Assent on 7 April 2005*

# RAILWAYS ACT 2005

---

## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS AND SCHEDULES

#### Part 6: General and Supplemental

##### General

##### *Section 53: Taxation*

174. *Section 53*, together with *Schedule 10*, makes provision for the consequences for taxation of the various transfers under the transfer schemes for which the Act provides.

##### *Section 54: Further amendments of the 1993 Act*

175. *Section 54(1)* extends the scope of the Secretary of State's powers under sections 118 and 119 of the 1993 Act. It amends the 1993 Act so that for the purposes of those sections, the term railway is deemed to have its "wider meaning". This term is defined by section 81(2) of the 1993 Act and covers a railway, tramway or transport system which uses another mode of guided transport but which is not a trolley vehicle system. The terms "guided transport", "railway", "tramway" and "trolley vehicle system" are defined by section 67(1) of the Transport and Works Act 1992. Section 118 provides a power for the Secretary of State to give directions in relation to the control of railways in times of hostilities, severe international tension or great national emergency. Section 119 provides a power to the Secretary of State to give instructions to owners and operators of railway assets and providers of railway services for the purposes of ensuring that relevant assets, or persons or property on or in such assets, are protected against acts of violence.
176. *Section 54(2)* and (3) limit this power in relation to Scotland. In respect of an asset wholly in Scotland, the "wider meaning" of railways does not apply except where the Secretary of State's instruction is given in the interests of national security (including protection against terrorism).