
Changes to legislation: There are currently no known outstanding effects for the Railways Act 2005,
Cross Heading: Continuity in relation to transfer of intangible assets. (See end of Document for details)

SCHEDULES

SCHEDULE 10

TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

PART 1

TRANSFERS TO A NATIONAL AUTHORITY UNDER SECTION 1(2) SCHEMES

Continuity in relation to transfer of intangible assets

- 6 (1) For the purposes of Schedule 29 to the Finance Act 2002 (c. 23), a relevant transfer of a chargeable intangible asset of the transferor is to be treated as a tax-neutral transfer.
- (2) Expressions used in this paragraph and in that Schedule have the same meanings in this paragraph as in that Schedule.

Commencement Information

- II** Sch. 10 para. 6 in force at 8.6.2005 by S.I. 2005/1444, art. 2(1), Sch. 1

Changes to legislation:

There are currently no known outstanding effects for the Railways Act 2005, Cross Heading: Continuity in relation to transfer of intangible assets.