

*Changes to legislation: There are currently no known outstanding effects  
for the Railways Act 2005, Part 5. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 10

#### TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

#### PART 5

##### INTERPRETATION OF SCHEDULE

- 34 (1) In this Schedule—
- “the 1992 Act” means the Taxation of Chargeable Gains Act 1992 (c. 12);
  - “the 2001 Act” means the Capital Allowances Act 2001 (c. 2);
  - “national authority” means—
    - (a) the Secretary of State;
    - (b) the Scottish Ministers;
    - (c) [<sup>F1</sup>the Welsh Ministers]; or
    - (d) the [<sup>F2</sup>Office of Rail and Road];
  - “the Taxes Act” means the Income and Corporation Taxes Act 1988 (c. 1);
  - “transferee”, in relation to a transfer in accordance with a scheme made under section 1(2) or 12, means the person to whom the transfer is made;
  - “transferor”, in relation to a transfer in accordance with a scheme made under section 1(2) or 12, means the person from whom the transfer is made.
- (2) So far as it relates to corporation tax this Schedule is to be construed as one with the Corporation Tax Acts.
- (3) So far as it relates to capital allowances this Schedule is to be construed as one with the 2001 Act.

#### Textual Amendments

- F1** Words in Sch. 10 para. 34(1) substituted (13.6.2018) by [The Welsh Ministers \(Transfer of Functions\) \(Railways\) Order 2018 \(S.I. 2018/631\)](#), art. 1(2)(b)(xvii), [Sch. para. 68\(3\)](#)
- F2** Words in Sch. 10 para. 34(1) substituted (16.10.2015) by [The Office of Rail Regulation \(Change of Name\) Regulations 2015 \(S.I. 2015/1682\)](#), reg. 1(2), [Sch. para. 3\(v\)](#)

#### Commencement Information

- I1** Sch. 10 para. 34 in force at 8.6.2005 for specified purposes by [S.I. 2005/1444](#), art. 2(1), [Sch. 1](#)
- I2** Sch. 10 para. 34 in force at 24.7.2005 in so far as not already in force by [S.I. 2005/1909](#), art. 2, [Sch.](#)

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