

*Changes to legislation: There are currently no known outstanding effects for the Crossrail Act 2008, Paragraph 3. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 13

#### TRANSFER SCHEMES: TAX PROVISIONS

##### PART 1

##### INTRODUCTION

*Interpretation: supplementary*

- 3 (1) In this Schedule—
- “CAA 2001” means the Capital Allowances Act 2001 (c. 2);
  - [<sup>F1</sup>“CTA 2009” means the Corporation Tax Act 2009;]
  - [<sup>F2</sup>“CTA 2010” means the Corporation Tax Act 2010; ]
  - “FA”, followed by a year, means the Finance Act of that year;
  - “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1);
  - “ITA 2007” means the Income Tax Act 2007 (c. 3);
  - “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005 (c. 5);
  - “TCGA 1992” means the Taxation of Chargeable Gains Act 1992 (c. 12);
  - “TMA 1970” means the Taxes Management Act 1970 (c. 9);
  - “transfer scheme” means a scheme made under Schedule 12 to this Act;
  - “transferee”, in relation to a transfer in accordance with a transfer scheme, means the person to whom the transfer is made;
  - “transferor”, in relation to a transfer in accordance with a transfer scheme, means the person from whom the transfer is made.
- (2) So far as it relates to income tax this Schedule is to be construed as one with the Income Tax Acts.
- (3) So far as it relates to capital gains tax this Schedule is to be construed as one with TCGA 1992.
- (4) So far as it relates to corporation tax this Schedule is to be construed as one with the Corporation Tax Acts.
- (5) So far as it relates to capital allowances this Schedule is to be construed as one with CAA 2001.

#### Textual Amendments

- F1** Definition in Sch. 13 para. 3(1) inserted (with effect in accordance with s. 1329(1) of the commencing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 739\(2\)](#) (with [Sch. 2 Pts. 1, 2](#))

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**F2** Definition in Sch. 13 para. 3(1) inserted (with effect in accordance with s. 1184(1) of the commencing Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 584(2)** (with Sch. 2)

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