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*Status: Point in time view as at 01/04/2010.*

*Changes to legislation: There are currently no known outstanding effects for the Crossrail Act 2008, Paragraph 30. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### TRANSFER SCHEMES: TAX PROVISIONS

##### PART 5

#### OTHER PROVISIONS CONCERNING TRANSFERS BETWEEN PUBLIC BODIES

##### *Trading losses: change in ownership*

- 30 (1) This paragraph applies to a relevant transfer of all the issued share capital of a company (the “transferred company”).
- (2) For the purposes of [F1 Chapters 2 to 5 of Part 14 of CTA 2010], the transfer is not to be taken to result in a change in the ownership of—
- (a) the transferred company, or
  - (b) a company which is a wholly-owned subsidiary of the transferred company when the transfer takes effect.

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#### **Textual Amendments**

- F1** Words in [Sch. 13 para. 30\(2\)](#) substituted (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\(4\)](#) (with [Sch. 2](#))

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