
*Changes to legislation: There are currently no known outstanding effects
for the Crossrail Act 2008, Paragraph 37. (See end of Document for details)*

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

PART 6

TRANSFERS ETC INVOLVING PRIVATE PERSONS

Capital allowances: section 265 of CAA 2001 not to apply in relation to transferee

- 37 (1) This paragraph applies in relation to a relevant transfer.
- (2) For the purposes of the application of Part 2 of CAA 2001 in relation to the transferee, section 265 of that Act (successions: general) is to be disregarded.

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There are currently no known outstanding effects for the Crossrail Act 2008, Paragraph 37.