
STATUTORY INSTRUMENTS

2012 No. 1709

**CORPORATION TAX
STAMP DUTY
STAMP DUTY LAND TAX**

The British Waterways Board (Tax Consequences) Order 2012

	<i>at 12 noon on 2nd</i>
<i>Made</i> - - - -	<i>July 2012</i>
<i>Laid before the House of</i>	<i>at 3 p.m. on 2nd July</i>
<i>Commons</i> - -	<i>2012</i>
	<i>at 3.30 p.m. on 2nd</i>
<i>Coming into force</i>	<i>July 2012</i>

**THE BRITISH WATERWAYS BOARD
(TAX CONSEQUENCES) ORDER 2012**

1. Citation and commencement
 2. Interpretation
 3. Capital allowances: transfer of a trade
 4. Capital allowances: transfer involving part of a trade
 5. Chargeable gains: no gain or loss on disposal
 6. Corporation tax: computation of profits and losses in respect of transfer of trade
 7. Corporation tax: loan relationships
 8. Stamp duty
 9. Stamp duty land tax
- Signature
Explanatory Note