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STATUTORY INSTRUMENTS

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**2013 No. 489**

**CORPORATION TAX  
INCOME TAX**

**The Natural Resources Body for  
Wales (Tax Consequences) Order 2013**

<i>Made</i>	- - - -	<i>6th March 2013</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th March 2013</i>
<i>Coming into force</i>	- -	<i>1st April 2013</i>

The Treasury make this Order in exercise of the powers conferred by section 25 of the Public Bodies Act 2011<sup>(1)</sup>.

**Citation and Commencement**

1. This Order may be cited as the Natural Resources Body for Wales (Tax Consequences) Order 2013 and comes into force on 1st April 2013.

**Transfers from the Countryside Council for Wales to the Natural Resources Body for Wales**

2.—(1) This article applies in the case of any transfer of property, rights or liabilities from the Countryside Council for Wales to the Natural Resources Body for Wales as a result of a transfer scheme made by the Welsh Ministers under section 23 of the Public Bodies Act 2011.

(2) For the purposes of the Tax Acts<sup>(2)</sup> those bodies are to be treated as the same person.

(3) In particular, the transfer is to be disregarded for those purposes.

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(1) [2011 c. 24](#) Income tax and corporation tax are relevant taxes for the purposes of section 25 of the Public Bodies Act 2011.  
(2) The expression “the Tax Acts” is defined in Schedule 1 to the Interpretation Act [1978 \(c. 30\)](#) as meaning the Income Tax Acts and the Corporation Tax Acts. The same Schedule provides that “the Income Tax Acts” means all enactments relating to income tax, including any provisions of the Corporation Tax Acts which relate to income tax and that “the Corporation Tax Acts” means the enactments relating to the taxation of the income and chargeable gains of companies and of company distributions (including provisions relating to income tax).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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6th March 2013

*David Evennett*  
*Anne Milton*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order deals with tax consequences of a transfer scheme made under section 23 of the Public Bodies Act 2011 (c. 24) transferring property, rights and liabilities from the Countryside Council for Wales (“the CCW”) to the Natural Resources Body for Wales (“the NRBW”).

For income tax and corporation tax purposes the CCW and the NRBW are to be treated as the same person and in particular any transfer of property, rights or liabilities from the CCW to the NRBW is to be disregarded for those purposes.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.