
*Changes to legislation: There are currently no known outstanding effects
for the Crossrail Act 2008, Part 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

PART 1

INTRODUCTION

Meaning of “public body”

- 1 In this Schedule “public body” means a person which is a public body for the purposes of section 66 of FA 2003 (SDLT: transfers involving public bodies).

Meaning of “taxable public body” and “exempt public body”

- 2 (1) In this Schedule “taxable public body” means a public body which is within the charge to corporation tax.
- (2) In this Schedule “exempt public body” means a public body which is exempt from corporation tax.

Interpretation: supplementary

- 3 (1) In this Schedule—
- “CAA 2001” means the Capital Allowances Act 2001 (c. 2);
 - [^{F1}“CTA 2009” means the Corporation Tax Act 2009;]
 - [^{F2}“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.

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- (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](#))
- 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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