
*Changes to legislation: There are currently no known outstanding effects
for the Railways Act 2005, Paragraph 31. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

PART 4

OTHER PROVISIONS CONCERNING TRANSFERS

Chargeable gains: value shifting

- 31 No scheme made under section 1(2) or 12 is to be regarded as a scheme or arrangement for the purposes of section 30 of the 1992 Act.

Commencement Information

- I1** Sch. 10 para. 31 in force at 8.6.2005 for specified purposes by S.I. 2005/1444, art. 2(1), Sch. 1
I2 Sch. 10 para. 31 in force at 24.7.2005 in so far as not already in force by S.I. 2005/1909, art. 2, Sch.

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