

*Changes to legislation: There are currently no known outstanding effects for the Railways Act 2005, Paragraph 32. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 10

#### TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

#### PART 4

#### OTHER PROVISIONS CONCERNING TRANSFERS

##### *Group relief*

- 32 Neither the power of the Secretary of State to make a scheme under section 1(2) nor the power of the Secretary of State<sup>[F1]</sup>, the Welsh Ministers] or the Scottish Ministers to make a scheme under section 12 is to be regarded as constituting—
- (a) arrangements falling within <sup>[F2]</sup>section 154(3) or 155(3) of the Corporation Tax Act 2010] (arrangements for transfer of company to another group or consortium); or
  - (b) option arrangements for the purposes of <sup>[F3]</sup>section 173 of] that Act.

#### Textual Amendments

- F1** Words in Sch. 10 para. 32 inserted (13.6.2018) by [The Welsh Ministers \(Transfer of Functions\) \(Railways\) Order 2018 \(S.I. 2018/631\)](#), art. 1(2)(b)(xvii), [Sch. para. 68\(2\)](#)
- F2** Words in Sch. 10 para. 32 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 478\(3\)\(a\)](#) (with Sch. 2)
- F3** Words in Sch. 10 para. 32 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 478\(3\)\(b\)](#) (with Sch. 2)

#### Commencement Information

- I1** Sch. 10 para. 32 in force at 8.6.2005 for specified purposes by [S.I. 2005/1444](#), art. 2(1), [Sch. 1](#)
- I2** Sch. 10 para. 32 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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