
Changes to legislation: There are currently no known outstanding effects for the Railways Act 2005, Cross Heading:
Capital allowances: determination of capital value of industrial buildings etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 10

TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

PART 2

OTHER TRANSFERS UNDER SECTION 1(2) SCHEMES

Capital allowances: determination of capital value of industrial buildings etc.

- 15 (1) This paragraph applies for the purposes of Part 3 of the 2001 Act, and the other provisions of that Act which are relevant to that Part, to a relevant transfer of the relevant interest in an industrial building or structure.
- (2) Section 573 of that Act is not to have effect in relation to that transfer.

Commencement Information

- II** Sch. 10 para. 15 in force at 8.6.2005 by S.I. 2005/1444, art. 2(1), Sch. 1

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