
Changes to legislation: There are currently no known outstanding effects for the Crossrail Act 2008, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

PART 2

TRANSFERS ETC BETWEEN TAXABLE PUBLIC BODIES

Continuity in relation to loan relationships

- 14 (1) For the purposes of the application of [^{F1} Part 5 of CTA 2009] (loan relationships) in relation to a relevant transfer, the transferee and the transferor are to be treated as if, at the time of the transfer, they were members of the same group.
- (2) In sub-paragraph (1) the reference to being members of the same group must be construed in accordance with [^{F2}section 335(6) of] that Act.

Textual Amendments

- F1** Words in Sch. 13 para. 14(1) substituted (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\(6\)\(a\)](#) (with [Sch. 2 Pts. 1, 2](#))
- F2** Words in Sch. 13 para. 14(2) substituted (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\(6\)\(b\)](#) (with [Sch. 2 Pts. 1, 2](#))

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