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**Changes to legislation:** There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading: Continuity in relation to loan relationships. (See end of Document for details)

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## 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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Continuity in relation to loan relationships.