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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 transfer of intangible assets. (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 transfer of intangible assets*

- 13 (1) For the purposes of [<sup>F1</sup>Part 8 of CTA 2009]—
- (a) a relevant transfer of a chargeable intangible asset of the transferor is to be treated as a tax-neutral transfer, and
  - (b) an intangible fixed asset which is an existing asset of the transferor at the time of a relevant transfer is to be treated, on and after the transfer, as an existing asset in the hands of the transferee.
- (2) Expressions used in this paragraph and in that [<sup>F2</sup>Part] have the same meanings in this paragraph as in that [<sup>F2</sup>Part].

##### Textual Amendments

- F1** Words in Sch. 13 para. 13(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\(5\)\(a\)](#) (with Sch. 2 Pts. 1, 2)
- F2** Word in Sch. 13 para. 13(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\(5\)\(b\)](#) (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading:  
Continuity in relation to transfer of intangible assets.