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**Changes to legislation:** There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading:  
Chargeable gains: assets to be treated as disposed of without a gain or a loss. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 13

#### TRANSFER SCHEMES: TAX PROVISIONS

##### PART 3

###### TRANSFERS ETC FROM TAXABLE PUBLIC BODIES TO EXEMPT PUBLIC BODIES

*Chargeable gains: assets to be treated as disposed of without a gain or a loss*

- 22 (1) For the purposes of TCGA 1992 a disposal—
- (a) constituted by a relevant transfer, or
  - (b) to which sub-paragraph (2) applies,
- is to be taken to be for a consideration such that no gain or loss accrues to the person making the disposal.
- (2) This sub-paragraph applies to a disposal if—
- (a) it is made in accordance with provision contained in a transfer scheme by virtue of paragraph 4, 6 or 12 of Schedule 12 to this Act,
  - (b) the person making the disposal is a taxable public body,
  - (c) the person to whom the disposal is made is an exempt public body, and
  - (d) each of those persons is either the transferor or a transferee under the scheme.

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