
Changes to legislation: There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading: Trading losses: change in ownership. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

PART 5

OTHER PROVISIONS CONCERNING TRANSFERS BETWEEN PUBLIC BODIES

Trading losses: change in ownership

- 30 (1) This paragraph applies to a relevant transfer of all the issued share capital of a company (the “transferred company”).
- (2) For the purposes of [F1 Chapters 2 to 5 of Part 14 of CTA 2010], the transfer is not to be taken to result in a change in the ownership of—
- (a) the transferred company, or
 - (b) a company which is a wholly-owned subsidiary of the transferred company when the transfer takes effect.

Textual Amendments

- F1** Words in Sch. 13 para. 30(2) substituted (with effect in accordance with s. 1184(1) of the commencing Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 584(4) (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading:
Trading losses: change in ownership.