
Changes to legislation: There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading:
Capital allowances: section 265 of CAA 2001 not to apply in relation to transferee. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

PART 6

TRANSFERS ETC INVOLVING PRIVATE PERSONS

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- 37 (1) This paragraph applies in relation to a relevant transfer.
- (2) For the purposes of the application of Part 2 of CAA 2001 in relation to the transferee, section 265 of that Act (successions: general) is to be disregarded.

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