

---

**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Railways Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

---

PROSPECTIVE

## SCHEDULES

### SCHEDULE 10

#### TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

#### **PART 4**

#### OTHER PROVISIONS CONCERNING TRANSFERS

#### *Chargeable gains: value shifting*

- 31 No scheme made under section 1(2) or 12 is to be regarded as a scheme or arrangement for the purposes of section 30 of the 1992 Act.

**Status:**

This version of this cross heading contains provisions that are prospective.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Railways Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations.

**Changes and effects yet to be applied to :**

- Sch. 10 para. 31 coming into force by S.I. 2005/1444 art. 2(1)Sch. 1
- Sch. 10 para. 31 coming into force by S.I. 2005/1909 art. 2Sch.

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by S.I. 2011/1043 art. 36

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12(3)(aa) inserted by S.I. 2018/631 Sch. para. 40(2)(a)
- s. 12(3)(da) inserted by S.I. 2018/631 Sch. para. 40(2)(c)
- s. 19A inserted by 2008 c. 26 s. 74
- s. 19A words substituted by S.I. 2010/439 Sch. para. 9(4)(a)
- s. 19A heading words substituted by S.I. 2010/439 Sch. para. 9(4)(b)
- s. 22(11)(aa) inserted by S.I. 2018/631 Sch. para. 42 (comes into force 2.00am on the 14/10/2018)
- s. 23(9)(aa) inserted by S.I. 2018/631 Sch. para. 43 (comes into force 2.00am on the 14/10/2018)
- s. 24(11)(aa) inserted by S.I. 2018/631 Sch. para. 44(3) (comes into force 2.00am on the 14/10/2018)
- s. 25(7)(aa) inserted by S.I. 2018/631 Sch. para. 45 (comes into force 2.00am on the 14/10/2018)
- s. 29(11)(12) inserted by S.I. 2018/631 Sch. para. 46(3) (comes into force 2.00am on the 14/10/2018)
- s. 30(9)(10) inserted by S.I. 2018/631 Sch. para. 47(3) (comes into force 2.00am on the 14/10/2018)
- s. 31(10)(11) inserted by S.I. 2018/631 Sch. para. 48(3) (comes into force 2.00am on the 14/10/2018)
- s. 33(2)(da) inserted by 2009 c. 20 Sch. 6 para. 119
- s. 34(2A)(2B) inserted by S.I. 2018/631 Sch. para. 50 (comes into force 2.00am on the 14/10/2018)
- s. 35(6A)-(6C) inserted by S.I. 2018/631 Sch. para. 51(3) (comes into force 2.00am on the 14/10/2018)
- s. 36(1)(ba) inserted by S.I. 2018/631 Sch. para. 52(a) (comes into force 2.00am on the 14/10/2018)
- s. 38(2)(ba)(bb) inserted by S.I. 2018/631 Sch. para. 53(2) (comes into force 2.00am on the 14/10/2018)
- s. 38(2A) inserted by S.I. 2018/631 Sch. para. 53(3) (comes into force 2.00am on the 14/10/2018)
- s. 40(4)(c)-(e) substituted for s. 40(c) by S.I. 2018/631 Sch. para. 54(4) (comes into force 2.00am on the 14/10/2018)
- s. 40(4)(aa)(ab) inserted by S.I. 2018/631 Sch. para. 54(3) (comes into force 2.00am on the 14/10/2018)
- s. 42(1A)(1B) inserted by S.I. 2018/631 Sch. para. 55(2) (comes into force 2.00am on the 14/10/2018)
- s. 43(2A) inserted by S.I. 2018/631 Sch. para. 56(2)

- s. 43(3A) inserted by S.I. 2018/631 Sch. para. 56(3)
- s. 45(5)(aa) inserted by S.I. 2018/631 Sch. para. 58(3) (comes into force 2.00am on the 14/10/2018)
- s. 45(5A) inserted by S.I. 2018/631 Sch. para. 58(4) (comes into force 2.00am on the 14/10/2018)
- s. 46(5A) inserted by S.I. 2018/631 Sch. para. 59(2) (comes into force 2.00am on the 14/10/2018)
- s. 46(7)(c) and word added by S.I. 2005/3050 Sch. 1 para. 5(b)
- s. 46(9) inserted by S.I. 2018/631 Sch. para. 59(3) (comes into force 2.00am on the 14/10/2018)
- s. 48A inserted by S.I. 2018/631 Sch. para. 60 (comes into force 2.00am on the 14/10/2018)
- s. 56(3)(d)(e) word omitted by S.I. 2018/631 Sch. para. 62(4)(b)
- s. 57(1A) inserted by S.I. 2018/631 Sch. para. 63(3)
- s. 59(5A) added by S.I. 2005/3050 Sch. 1 para. 6
- Sch. 3 para. 7(4) inserted by 2006 c. 49 s. 51(1)
- Sch. 3 para. 1(5)(ba) inserted by 2013 c. 32 Sch. 12 para. 83
- Sch. 3 para. 4(4A) inserted by 2013 c. 32 Sch. 12 para. 85
- Sch. 5 para. 16(2)(c) and word inserted by S.I. 2010/439 art. 5(2)(b)
- Sch. 9 para. 1(2A) inserted by S.I. 2018/631 Sch. para. 67(b) (comes into force 2.00am on the 14/10/2018)
- Sch. 10 para. 11(3) inserted by 2010 c. 4 Sch. 1 para. 478(2)(b)

**Commencement Orders yet to be applied to the Railways Act 2005**

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2008/113 art. 2 commences (2007 c. 24)
- S.I. 2009/107 art. 2-5 Sch. 1-5 Commencement Order
- S.I. 2009/3318 art. 2-4 commences (2009 c. 20)
- S.I. 2011/2329 art. 23 commences (2011 c. 5)