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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 1

TRANSFERS TO A NATIONAL AUTHORITY UNDER SECTION 1(2) SCHEMES

Continuity in relation to transfer of intangible assets

- 6 (1) For the purposes of Schedule 29 to the Finance Act 2002 (c. 23), a relevant transfer of a chargeable intangible asset of the transferor is to be treated as a tax-neutral transfer.
- (2) Expressions used in this paragraph and in that Schedule have the same meanings in this paragraph as in that Schedule.

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Changes to legislation:

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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(7)(c) words substituted by S.I. 2019/700 reg. 25(2)
- 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
- s. 59(5A) words substituted by S.I. 2019/700 reg. 25(3)
- 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)