



Clean Neighbourhoods and Environment Act 2005

2005 CHAPTER 16

PART 8

ARCHITECTURE AND THE BUILT ENVIRONMENT

Commission for Architecture and the Built Environment

93 Tax

- (1) For the purposes of any enactment about income tax or corporation tax, the Commission and the old Commission are to be treated as the same person.
- (2) In particular, the transfers effected by paragraphs 1 and 3 of Schedule 3 are to be disregarded for those purposes.
- (3) Accordingly, those transfers are not to be regarded for the purposes of Schedule 29 to the Finance Act 2002 (c. 23) (gains and losses from intangible fixed assets) as involving any realisation of an asset by the old Commission or acquisition of an asset by the Commission.
- (4) No transfer effected by paragraph 3 of Schedule 3 is to give rise to any liability to stamp duty or stamp duty land tax.