

## SCHEDULES

### SCHEDULE 13

#### TRANSFER SCHEMES: TAX PROVISIONS

##### PART 1

##### INTRODUCTION

###### *Meaning of “public body”*

- 1 In this Schedule “public body” means a person which is a public body for the purposes of section 66 of FA 2003 (SDLT: transfers involving public bodies).

###### *Meaning of “taxable public body” and “exempt public body”*

- 2 (1) In this Schedule “taxable public body” means a public body which is within the charge to corporation tax.
- (2) In this Schedule “exempt public body” means a public body which is exempt from corporation tax.

###### *Interpretation: supplementary*

- 3 (1) In this Schedule—
- “CAA 2001” means the Capital Allowances Act 2001 (c. 2);
  - “FA”, followed by a year, means the Finance Act of that year;
  - “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1);
  - “ITA 2007” means the Income Tax Act 2007 (c. 3);
  - “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005 (c. 5);
  - “TCGA 1992” means the Taxation of Chargeable Gains Act 1992 (c. 12);
  - “TMA 1970” means the Taxes Management Act 1970 (c. 9);
  - “transfer scheme” means a scheme made under Schedule 12 to this Act;
  - “transferee”, in relation to a transfer in accordance with a transfer scheme, means the person to whom the transfer is made;
  - “transferor”, in relation to a transfer in accordance with a transfer scheme, means the person from whom the transfer is made.
- (2) So far as it relates to income tax this Schedule is to be construed as one with the Income Tax Acts.
- (3) So far as it relates to capital gains tax this Schedule is to be construed as one with TCGA 1992.

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*Status: This is the original version (as it was originally enacted).*

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- (4) So far as it relates to corporation tax this Schedule is to be construed as one with the Corporation Tax Acts.
- (5) So far as it relates to capital allowances this Schedule is to be construed as one with CAA 2001.