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SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Transport Act 2000 (c. 38)

- 471 The Transport Act 2000 is amended as follows.
- 472 (1) Amend Schedule 7 (transfer schemes: tax) as follows.
- (2) In paragraph 12(5) for “section 100 of the 1988 Act” substitute “ section 163 of the Corporation Tax Act 2009 ”.
- (3) In paragraph 17—
- (a) in sub-paragraph (2) for “Chapter II of Part IV of the Finance Act 1996” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
- (b) in sub-paragraph (3) for “Chapter II of Part IV of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.
- 473 (1) Amend Schedule 26 (transfers: tax) as follows.
- (2) In paragraph 7—
- (a) in sub-paragraph (2) for “Chapter II of Part IV of the Finance Act 1996” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
- (b) in sub-paragraph (4) for “Chapter II of Part IV of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.
- (3) For paragraph 13(1) substitute—
- “(1) Sub-paragraphs (2) to (4) apply if—
- (a) the transferor ceased to carry on a trade by virtue of a relevant transfer taking effect, and
- (b) on the taking effect of that transfer, the transferee began to carry on the trade.
- This sub-paragraph is to be read with sub-paragraph (8).”
- (4) In paragraph 17—
- (a) in sub-paragraph (2) for “Chapter II of Part IV of the Finance Act 1996” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and

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- (b) in sub-paragraph (3) for “Chapter II of Part IV of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.
- (5) In paragraph 29—
- (a) in sub-paragraph (2) for “Chapter II of Part IV of the Finance Act 1996” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
 - (b) in sub-paragraph (3) for “Chapter II of Part IV of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.
- (6) In paragraph 35—
- (a) in sub-paragraph (1) for “paragraph 11 of Schedule 9 to the Finance Act 1996” substitute “ section 444 of the Corporation Tax Act 2009 ”, and
 - (b) in sub-paragraph (2) for “Chapter II of Part IV of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.

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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. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)