



Agriculture Act 1993

CHAPTER 37

AGRICULTURE ACT 1993

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Status: This is the original version (as it was originally enacted).

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Introductory

- 1 A scheme of reorganisation is a qualifying scheme if it...

Form

- 2 The scheme must be in writing.

Vesting day

- 3 (1) The scheme must specify a day (“the vesting day”)...

Status: This is the original version (as it was originally enacted).

Disposition of property, rights and liabilities

- 4 (1) The scheme must specify, in relation to the property,...
- 5 The scheme must specify what property, rights or liabilities of...
- 6 The scheme must specify what property, rights or liabilities of...
- 7 (1) The scheme must, in relation to each transfer for...
- 8 The scheme must specify which transfers of property, rights or...
- 9 The scheme must specify when any transfer for the purposes...
- 10 Where the scheme provides for the board to retain any...

Transfer of board's undertaking

- 11 The scheme must make provision for the transfer under section...

Nature of new successor bodies

- 12 The scheme must specify in relation to any body which...

Other disposals

- 13 The scheme must include particulars of— (a) any other disposals...

Rights of existing participants

- 14 The scheme must specify what rights, if any, will be...

Disclosure of information

- 15 (1) The scheme must specify what information to which this...

Residual functions

- 16 (1) The scheme must specify what functions are intended to...

SCHEDULE 2 — Provisions relating to carrying out of approved scheme of reorganisation

Part I — TAXATION PROVISIONS

Transfer to successor bodies: general

- 1 (1) The following provisions shall apply for the purposes of...
- 2 (1) The following provisions shall apply for the purposes of...
- 3 (1) This paragraph applies where— (a) in accordance with an...
- 4 (1) Where— (a) in accordance with an approved scheme, shares...

Chargeable gains

- 5 (1) This paragraph applies where— (a) by virtue of a...

Roll-over relief

- 6 (1) This paragraph applies where a milk marketing board has,...

Unallowed capital losses

- 7 (1) This paragraph applies where under an approved scheme there...
- 8 (1) This paragraph applies where an approved scheme provides for...
- 9 (1) This paragraph applies where an approved scheme provides for...

10 Where by virtue of paragraph 8 or 9 above losses...

Apportionment of losses and capital allowances

- 11 (1) This paragraph applies where a trade carried on by...
12 (1) This paragraph applies where a trade carried on by...
13 (1) This paragraph applies where part of a trade carried...
14 (1) This paragraph applies where part of a trade carried...
15 (1) Any question which arises as to the manner in...

Distributions

16 (1) This paragraph applies to the following events—

Disapplication of section 22 of the Taxation of Chargeable Gains Act 1992

17 Section 22 of the Taxation of Chargeable Gains Act 1992...

Depreciatory transactions

18 (1) This paragraph applies where— (a) by virtue of the...

Acquisition of assets by registered producers

- 19 (1) This paragraph applies where an asset in the form...
20 (1) This paragraph applies where an asset of any of...

Trusts for registered producers

- 21 (1) This paragraph applies where— (a) under an approved scheme,...
22 (1) This paragraph applies where, under an approved scheme, shares...

Reserve funds

23 (1) This paragraph applies where under an approved scheme the...

Securities of successor bodies

- 24 (1) This paragraph applies where under an approved scheme any...
25 (1) This paragraph applies where under an approved scheme any...
26 (1) This paragraph applies where under an approved scheme there...

Levies under section 17

27 Any sum required to be paid under section 17 above...

Stamp duty

28 (1) No transfer effected under section 11 above shall give...

Stamp duty reserve tax

29 No agreement made in pursuance of an approved scheme shall...

Interpretation

- 30 (1) In this Part of this Schedule, references to relevant...
31 (1) For the purposes of this Part of this Schedule,...

Northern Ireland

- 32 (1) In this Part of this Schedule—
Part II — OTHER PROVISIONS

Disclosure of information

- 33 Nothing in section 47(2) of the Agricultural Marketing Act 1958...

Application of Trustee Investments Act 1961 to allocated shares

- 34 Where, under an approved scheme, shares are issued or transferred...

Application of Transfer of Undertakings (Protection of Employment) Regulations 1981

- 35 The Transfer of Undertakings (Protection of Employment) Regulations 1981 shall...

Pension schemes

- 36 (1) Sub-paragraph (2) below applies to any occupational pension scheme...

Statutory accounts

- 37 (1) The following provisions of this paragraph have effect for...

Restraints on alienation etc.

- 38 (1) No right of pre-emption or other like right affecting...
39 (1) Any provision which imposes a prohibition (whether absolute or...
40 (1) Any provision which imposes a prohibition (whether absolute or...
41 (1) This paragraph applies to any provision which imposes a...
42 (1) If any person suffers a diminution in the value...
43 (1) For the purposes of this paragraph, a provision is...
44 (1) If any person suffers a diminution in the value...

Restrictions on change of location

- 45 (1) For the purposes of this paragraph, a provision is...
46 Paragraph 44 above shall apply in relation to a person...

Transfers relevant to flotation

- 47 (1) Where an approved scheme provides for rights and liabilities...
48 (1) Where— (a) an approved scheme provides for the taking...

Certificates of vesting

- 49 (1) Where section 11(1) above applies on the vesting day...
50 (1) This paragraph applies where an approved scheme includes provision...

Land registration

- 51 (1) Where section 11(1) above applies on the vesting day...
52 (1) This paragraph applies where any registered land in England...
53 (1) This paragraph applies where any land in England and...

54 In relation to Scotland, any transfer under an approved scheme...

Statutory transfers: transition

55 (1) Any agreement, transaction or other thing which—

Provisions of scheme effective on statutory vesting

56 (1) Where section 11(1) above applies on the vesting day...

57 (1) Where section 11(1) above applies on the vesting day...

SCHEDULE 3 — Qualifying transfer scheme

Introductory

1 A transfer scheme is a qualifying scheme if it meets...

Form

2 The scheme must be in writing.

Vesting day

3 (1) The scheme must specify a day (“the vesting day”)...

Disposition of property, rights and liabilities

4 The scheme must make provision for the transfer of all...

5 Where the scheme makes provision for the property, rights and...

6 The scheme must specify which transfers of property, rights or...

Transfer of Board’s undertaking

7 The scheme must make provision for the transfer under section...

Nature of successor bodies

8 (1) The scheme must specify in relation to the successor...

Disclosure of information

9 (1) The scheme must specify what information to which this...

Residual functions

10 (1) The scheme must specify what functions are intended to...

SCHEDULE 4 — Provisions relating to carrying out of approved transfer scheme

Taxation provisions

1 (1) The following provisions shall apply for the purposes of...

2 (1) Stamp duty shall not be chargeable on an approved...

Disclosure of information

3 Nothing in section 47(2) of the Agricultural Marketing Act 1958...

Application of Transfer of Undertakings (Protection of Employment) Regulations 1981

- 4 The Transfer of Undertakings (Protection of Employment) Regulations 1981 shall...

Statutory accounts

- 5 (1) The following provisions of this paragraph have effect for...

Restraints on alienation etc.

- 6 (1) Any provision which imposes a prohibition (whether absolute or...
7 (1) This paragraph applies to any provision which imposes a...
8 (1) If any person suffers a diminution in the value...
9 (1) For the purposes of this paragraph, a provision is...
10 (1) If any person suffers a diminution in the value...

Certificates of vesting

- 11 (1) Where section 35(1) above applies on the vesting day...

Land registration

- 12 (1) Where section 35(1) above applies on the vesting day...
13 (1) This paragraph applies where any registered land in England...
14 (1) This paragraph applies where any land in England and...
15 In relation to Scotland, any transfer under an approved scheme...

Transfers under section 35: transition

- 16 (1) Any agreement, transaction or other thing which—

Provisions of scheme effective on statutory vesting

- 17 (1) Where section 35(1) above applies on the vesting day...
18 (1) Where section 35(1) above applies on the vesting day...

SCHEDULE 5 — Repeals and revocation