



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.

Commencement Information

II [S. 93](#) in force at 1.1.2006 by [S.I. 2005/3439](#), [art. 2](#)

Changes to legislation:

Clean Neighbourhoods and Environment Act 2005, Section 93 is up to date with all changes known to be in force on or before 21 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Commencement Orders yet to be applied to the Clean Neighbourhoods and Environment Act 2005

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2007/120 art. 3](#) Amendment to earlier commencing S.I. 2006/2797