
Changes to legislation: Consumers, Estate Agents and Redress Act 2007, Paragraph 9 is up to date with all changes known to be in force on or before 29 May 2024. 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. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

TRANSFER OF PROPERTY ETC TO COUNCIL

Chargeable gains: asset to be treated as disposed of without a gain or loss

- 9 For the purposes of the Taxation of Chargeable Gains Act 1992 (c. 12), a transfer of an asset by a transfer scheme is to be treated as a disposal of that asset to [^{F1}Citizens Advice] for a consideration of such amount as would secure that, on the disposal, neither a gain nor a loss accrues to the transferor.

Textual Amendments

- F1** Words in Sch. 4 substituted (1.4.2014) by [The Public Bodies \(Abolition of the National Consumer Council and Transfer of the Office of Fair Trading's Functions in relation to Estate Agents etc\) Order 2014 \(S.I. 2014/631\)](#), art. 1(3), **Sch. 1 para. 12(49)** (with Sch. 1 para. 28, Sch. 2 paras. 13-15)

Commencement Information

- I1** Sch. 4 para. 9 in force at 21.12.2007 by [S.I. 2007/3546](#), art. 3, **Sch.**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

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

- s. 42(4)(c) words substituted by [2023 c. 52 Sch. 17 para. 16\(a\)](#)
- s. 42(4)(c) words substituted by [2023 c. 52 Sch. 17 para. 16\(b\)](#)