***Changes to legislation:** There are currently no known outstanding effects for the Crossrail Act 2008, Paragraph 30. (See end of Document for details)*

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

PART 5

OTHER PROVISIONS CONCERNING TRANSFERS BETWEEN PUBLIC BODIES

Trading losses: change in ownership

30 (1) This paragraph applies to a relevant transfer of all the issued share capital of a company (the "transferred company").

(2) For the purposes of **[**[F1]Chapters 2 to 5 of Part 14 of CTA 2010**]**, the transfer is not to be taken to result in a change in the ownership of—

(a) the transferred company, or

(b) a company which is a wholly-owned subsidiary of the transferred company when the transfer takes effect.

Textual Amendments

F1 Words in Sch. 13 para. 30(2) substituted (with effect in accordance with s. 1184(1) of the commencing Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 584(4)** (with Sch. 2)

Changes to legislation:
There are currently no known outstanding effects for the Crossrail Act 2008, Paragraph 30.