
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Transport Act 2000. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Transport Act 2000

- 320 The Transport Act 2000 is amended as follows.
- 321 (1) Amend Schedule 7 (transfer schemes: tax) as follows.
- (2) In paragraph 11(1)(b) for “section 343 of the 1988 Act (company reconstructions without a change of ownership)” substitute “ Chapter 1 of Part 22 of the Corporation Tax Act 2010 (transfers of trade without a change of ownership) ”.
- (3) In paragraph 13—
- (a) in sub-paragraph (2) for “section 343 of the 1988 Act (company reconstructions without a change of ownership)” substitute “ Chapter 1 of Part 22 of the Corporation Tax Act 2010 (transfers of trade without a change of ownership) ”,
- (b) in sub-paragraph (3) for “that section” substitute “ that Chapter ”,
- (c) in sub-paragraph (4) for the words from “under section 393(1)” to the end substitute “ under section 45 of the Corporation Tax Act 2010 (carry forward of trading losses) by virtue of section 944(3) of that Act ”, and
- (d) in sub-paragraph (6) for “section 393(1)” substitute “ section 45 of the Corporation Tax Act 2010 ”.
- (4) In paragraph 14(2) for “section 768 of the 1988 Act” substitute “ Chapter 2 of Part 14 of the Corporation Tax Act 2010 (but not section 674(1) of that Act) ”.
- (5) In paragraph 15—
- (a) in sub-paragraph (1) for “section 781 of the 1988 Act” substitute “ Chapter 4 of Part 19 of the Corporation Tax Act 2010 ”, and
- (b) in sub-paragraph (2) for “section 783(4)” substitute “ section 879 ”.
- 322 (1) Amend Schedule 26 (transfers: tax) as follows.
- (2) In paragraph 6 for “within the meaning of section 839 of the 1988 Act” substitute “ (see section 575 of that Act) ”.
- (3) In paragraph 15 for “within the meaning of section 839 of the 1988 Act” substitute “ (see section 575 of that Act) ”.
- (4) In paragraph 38—

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- (a) for “section 410(1) or (2) of the 1988 Act” substitute “ section 154(3) or 155(3) of the Corporation Tax Act 2010 ”, and
- (b) for “paragraph 5B of Schedule 18 to the 1988 Act” substitute “ section 173 of that Act ”.

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