
STATUTORY INSTRUMENTS

2015 No. 1540

CORPORATION TAX

The Housing and Regeneration Transfer
Schemes (Tax Consequences) Regulations 2015

<i>Made</i>	- - - -	<i>16th July 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>17th July 2015</i>
<i>Coming into force</i>		<i>7th August 2015</i>

THE HOUSING AND REGENERATION TRANSFER
SCHEMES (TAX CONSEQUENCES) REGULATIONS 2015

1. Citation and commencement
 2. Interpretation
 3. Application of Regulations to transfers between taxable public bodies
 4. Corporation tax: transfers of trading stock
 5. Corporation tax: transfers of assets that will be trading stock of the transferee
 6. Chargeable gains: disposal on transfer to be treated as no gain/no loss disposal
 7. Capital allowances: determination of disposal value of plant or machinery
 8. Capital allowances: determination of disposal value of fixtures
- Signature
Explanatory Note