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**Changes to legislation:** There are currently no known outstanding effects for the Crossrail Act 2008,  
Cross Heading: Capital allowances: transfers not to be sales. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 13

### TRANSFER SCHEMES: TAX PROVISIONS

#### PART 2

##### TRANSFERS ETC BETWEEN TAXABLE PUBLIC BODIES

###### *Capital allowances: transfers not to be sales*

- 10 (1) This paragraph applies for the purposes of Part 3 of CAA 2001, and the other provisions of that Act which are relevant to that Part, to a relevant transfer of the relevant interest in an industrial building or structure.
- (2) Neither section 559 nor section 573 of that Act is to have effect in relation to that transfer.

**Changes to legislation:**

There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading:  
Capital allowances: transfers not to be sales.