Changes to legislation: There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading: Chargeable gains: value shifting. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TRANSFER SCHEMES: TAX PROVISIONS

Part 7

OTHER PROVISIONS CONCERNING TRANSFERS

Chargeable gains: value shifting

No transfer scheme is to be regarded as a scheme or arrangement for the purposes of section 30 of TCGA 1992.

Changes to legislation:

There are currently no known outstanding effects for the Crossrail Act 2008, Cross Heading: Chargeable gains: value shifting.