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**Changes to legislation:** *Housing and Regeneration Act 2008, Paragraph 4 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### SCHEDULE 6

#### TRANSFER SCHEMES

##### *Employment contracts*

- 4 (1) This paragraph applies if rights and liabilities under a contract of employment are transferred by virtue of a scheme.
- (2) The contract of employment—
- (a) is not terminated by the transfer, and
  - (b) has effect from the transfer date as if made between the employee and the transferee.
- (3) The rights, powers, duties and liabilities of the transferor under or in connection with the contract are transferred to the transferee on the transfer date.
- (4) Anything done before the transfer date by or in relation to the transferor in respect of the contract or the employee is to be treated from that date as having been done by or in relation to the transferee.
- (5) In particular, a period of employment with the transferor is to be treated as a period of employment with the transferee (and the transfer is not to be treated as interrupting the continuity of that employment).
- (6) This paragraph is subject to paragraph 5.

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#### **Commencement Information**

- II** [Sch. 6 para. 4](#) in force at 8.9.2008 as it applies in relation to, or makes provision about the tax implications of, schemes under ss. 51 and 65 by [S.I. 2008/2358](#), [arts. 2\(1\), 3\(1\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 14(6A) inserted by [2023 c. 55 s. 138](#)
- s. 251(1)(c) and word inserted by [2023 c. 36 s. 31\(7\)](#)
- s. 251(1)(ab)(ac) inserted by [2023 c. 36 s. 10\(6\)](#)