



# Protection of Freedoms Act 2012

## 2012 CHAPTER 9

### PART 5

SAFEGUARDING VULNERABLE GROUPS, CRIMINAL RECORDS ETC.

### CHAPTER 3

THE DISCLOSURE AND BARRING SERVICE

*Supplementary*

#### **91 Tax in connection with transfer schemes**

- (1) The Treasury may by order make provision varying the way in which a relevant tax has effect in relation to—
  - (a) anything transferred under a transfer scheme, or
  - (b) anything done for the purposes of, or in relation to, a transfer under a transfer scheme.
- (2) The provision which may be made under subsection (1)(a) includes, in particular, provision for—
  - (a) a tax provision not to apply, or to apply with modifications, in relation to anything transferred,
  - (b) anything transferred to be treated in a specified way for the purposes of a tax provision,
  - (c) the Secretary of State to be required or permitted to determine, or specify the method for determining, anything which needs to be determined for the purposes of any tax provision so far as relating to anything transferred.
- (3) The provision which may be made under subsection (1)(b) includes, in particular, provision for—

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*Status: This is the original version (as it was originally enacted).*

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- (a) a tax provision not to apply, or to apply with modifications, in relation to anything done for the purposes of, or in relation to, the transfer,
  - (b) anything done for the purposes of, or in relation to, the transfer to have or not have a specified consequence or be treated in a specified way,
  - (c) the Secretary of State to be required or permitted to determine, or specify the method for determining, anything which needs to be determined for the purposes of any tax provision so far as relating to anything done for the purposes of, or in relation to, the transfer.
- (4) The power to make an order under this section—
- (a) is exercisable by statutory instrument,
  - (b) includes power to make consequential, supplementary, incidental, transitional, transitory or saving provision,
  - (c) may, in particular, be exercised by amending, repealing, revoking or otherwise modifying any provision made by or under an enactment (whenever passed or made).
- (5) A statutory instrument containing an order under this section is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) In this section—
- “enactment” includes an Act of the Scottish Parliament, a Measure or Act of the National Assembly for Wales and Northern Ireland legislation,
  - “relevant tax” means income tax, corporation tax, capital gains tax, stamp duty, stamp duty reserve tax or stamp duty land tax,
  - “tax provision” means any provision—
    - (a) about a relevant tax, and
    - (b) made by or under an enactment,
  - “transfer scheme” means a transfer scheme under section 88,
- and references to the transfer of property include the grant of a lease.