

Status: Point in time view as at 08/09/2008.

Changes to legislation: Housing and Regeneration Act 2008, Cross Heading: Creation and apportionment of property, rights and liabilities etc. is up to date with all changes known to be in force on or before 12 June 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)

SCHEDULES

SCHEDULE 6

TRANSFER SCHEMES

Creation and apportionment of property, rights and liabilities etc.

- 1 A scheme may—
- (a) create for the transferor interests in, or rights over, property transferred by virtue of the scheme,
 - (b) create for a transferee interests in, or rights over, property retained by the transferor or transferred to another transferee,
 - (c) create rights or liabilities between the transferor and a transferee or between transferees.

Commencement Information

- I1** [Sch. 6 para. 1](#) 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\(1\)](#)

- 2 (1) A scheme may provide for the transfer of property, rights or liabilities that would not otherwise be capable of being transferred or assigned.
- (2) In particular, it may provide for the transfer to take effect regardless of a contravention, liability or interference with an interest or right that would otherwise exist by reason of a provision having effect in relation to the terms on which the transferor is entitled to the property or right, or subject to the liability, in question.
- (3) It does not matter whether the provision referred to in sub-paragraph (2) has effect under an enactment or an agreement or in any other way.

Commencement Information

- I2** [Sch. 6 para. 2](#) 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\(1\)](#)

- 3 A certificate by the Secretary of State that anything specified in the certificate has vested in any person by virtue of a scheme is conclusive evidence for all purposes of that fact.

Commencement Information

- I3** [Sch. 6 para. 3](#) 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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