

*Status: Point in time view as at 08/09/2008.*

*Changes to legislation: Housing and Regeneration Act 2008, Paragraph 1 is up to date with all changes known to be in force on or before 13 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**

- II** [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\(1\)](#)

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