

Status: Point in time view as at 28/02/2024.

Changes to legislation: Localism Act 2011, PART 3 is up to date with all changes known to be in force on or before 08 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 24

TRANSFERS AND TRANSFER SCHEMES: TAX PROVISIONS

PART 3

TRANSFERS UNDER SCHEME UNDER SECTION 17, 200(1) OR (4) OR 216(1)

- 9 (1) In this paragraph “transfer scheme” means a transfer scheme under section 17, 200(1) or (4) or 216(1).
- (2) The Treasury may by regulations make provision for varying the way in which a relevant tax has effect from time to time in relation to—
- (a) any property, rights or liabilities transferred in accordance with a transfer scheme, or
 - (b) anything done for the purposes of, or in relation to, or in consequence of, the transfer of any property, rights or liabilities in accordance with a transfer scheme.
- (3) The provision that may be made under sub-paragraph (2)(a) includes, in particular, provision for—
- (a) a tax provision not to apply, or to apply with modifications, in relation to any property, rights or liabilities transferred;
 - (b) any property, rights or liabilities transferred to be treated in a specified way for the purposes of a tax provision;
 - (c) an appropriate authority to be required or permitted to determine, or to specify the method for determining, anything which needs to be determined for the purposes of any tax provision so far as relating to any property, rights or liabilities transferred.
- (4) The provision that may be made under sub-paragraph (2)(b) includes, in particular, provision for—
- (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, or in consequence of, the transfer;
 - (b) anything done for the purposes of, or in relation to, or in consequence of, the transfer to have or not to have a specified consequence or to be treated in a specified way;
 - (c) an appropriate authority to be required or permitted to determine, or to 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, in relation to, or in consequence of, the transfer.
- (5) In this paragraph—
“appropriate authority” means—

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- (a) the Treasury,
 - (b) any other Minister of the Crown with the consent of the Treasury, or
 - (c) the Mayor of London with the consent of the Treasury,
- “Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975,
- “relevant tax” means corporation tax, income tax, capital gains tax, stamp duty, stamp duty land tax or stamp duty reserve tax, and
- “tax provision” means a provision of an enactment about a relevant tax.

- (6) In sub-paragraph (5) “enactment” includes an enactment contained in an instrument made under an Act.

Modifications etc. (not altering text)

- C1 Sch. 24 para. 9 applied (3.3.2017) by [The Tees Valley Combined Authority \(Functions\) Order 2017 \(S.I. 2017/250\)](#), arts. 1(2), **4(4)**
- C2 Sch. 24 para. 9 applied (E.W.) (8.5.2017) by [The West of England Combined Authority Order 2017 \(S.I. 2017/126\)](#), arts. 1(4), **14(3)**
- C3 Sch. 24 para. 9 applied (8.5.2017) by [The West Midlands Combined Authority \(Functions and Amendment\) Order 2017 \(S.I. 2017/510\)](#), arts. 1(2), **13(4)**
- C4 Sch. 24 para. 9 applied (with modifications) (8.5.2017) by [The Liverpool City Region Combined Authority \(Functions and Amendment\) Order 2017 \(S.I. 2017/430\)](#), arts. 1(3), **11(4)**
- C5 Sch. 24 para. 9 applied (8.5.2017) by [The Greater Manchester Combined Authority \(Functions and Amendment\) Order 2017 \(S.I. 2017/612\)](#), arts. 1(3), **4(4)**
- C6 Sch. 24 para. 9 applied (E.W.) (2.11.2018) by [The Newcastle Upon Tyne, North Tyneside and Northumberland Combined Authority \(Establishment and Functions\) Order 2018 \(S.I. 2018/1133\)](#), arts. 1, **16(4)** (with art. 28)
- C7 Sch. 24 para. 9 applied (20.12.2023) by [The York and North Yorkshire Combined Authority Order 2023 \(S.I. 2023/1432\)](#), arts. 1(2), **11(4)**
- C8 Sch. 24 para. 9 applied (28.2.2024) by [The East Midlands Combined County Authority Regulations 2024 \(S.I. 2024/232\)](#), regs. 1(2), **12(4)**

Commencement Information

- I1 Sch. 24 in force for specified purposes at Royal Assent see s. 240(5)(o)
- I2 Sch. 24 para. 9 in force at 30.3.2012 for E.W. by [S.I. 2012/628](#), **art. 3(b)**

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