



Health and Care Act 2022

2022 CHAPTER 31

PART 1

HEALTH SERVICE IN ENGLAND: INTEGRATION, COLLABORATION AND OTHER CHANGES

Merger of NHS bodies etc

39 Transfer schemes under section 38: taxation

- (1) The Treasury may by regulations make provision varying the way in which a relevant tax has effect in relation to—
 - (a) anything transferred under a scheme under section 38, or
 - (b) anything done for the purposes of, or in relation to, a transfer under such a 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—
 - (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

Status: Point in time view as at 26/12/2023.

Changes to legislation: There are currently no known outstanding effects for the Health and Care Act 2022, Section 39. (See end of Document for details)

purposes of any tax provision so far as relating to anything done for the purposes of, or in relation to, the transfer.

(4) Regulations under this section are subject to annulment in pursuance of a resolution of the House of Commons.

(5) In this section—

“relevant tax” means income tax, corporation tax, capital gains tax, value added tax, stamp duty or stamp duty reserve tax;

“tax provision” means a provision of an enactment about a relevant tax.

Commencement Information

I1 S. 39 not in force at Royal Assent, see [s. 186\(6\)](#)

I2 [S. 39](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)

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