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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Investigatory Powers Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 5

#### TRANSFER AND AGENCY ARRANGEMENTS WITH PUBLIC AUTHORITIES: FURTHER PROVISIONS

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

- 4 (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 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 sub-paragraph (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 sub-paragraph (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 purposes of any tax provision so far as relating to anything done for the purposes of, or in relation to, the transfer.
- (4) In this paragraph—
- “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 an enactment,
  - “transfer scheme” means a transfer scheme under paragraph 3,
- and references to the transfer of property include the grant of a lease.

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#### Commencement Information

**II** Sch. 5 para. 4 in force at 5.2.2019 by S.I. 2019/174, **reg. 2(n)**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 58(4)(e) inserted by [2023 c. 41 Sch. 13 para. 9](#)
- s. 154154A substituted for s. 154 by [S.I. 2024/514 art. 2](#)
- s. 229(8)(fa) inserted by [S.I. 2024/514 art. 3\(2\)](#)