
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Housing and Regeneration Act 2008. 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](#)

SCHEDULES

SCHEDULE 7

TRANSFER SCHEMES: TAX

Corporation tax: loan relationships

- 11 (1) If as a result of a transfer the transferee replaces the transferor as a party to a loan relationship, paragraph 12(2) of Schedule 9 to FA 1996 (transfer within group: continuity of treatment) shall apply (whether or not the transferor and transferee are bodies corporate).
- (2) Expressions used in this paragraph have the same meaning as in that Schedule.

Commencement Information

- II** [Sch. 7 para. 11](#) 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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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. 14(6A) inserted by [2023 c. 55 s. 138](#)
- s. 107(2A) inserted by [2023 c. 36 s. 3\(2\)\(c\)](#)
- s. 107(4A)(4B) inserted by [2023 c. 36 s. 3\(2\)\(f\)](#)
- s. 107(6A) inserted by [2023 c. 36 s. 3\(2\)\(i\)](#)
- s. 115(6A) inserted by [2023 c. 36 s. 8\(d\)](#)
- s. 117(1A) inserted by [2023 c. 36 s. 4\(3\)](#)
- s. 117(4A) inserted by [2023 c. 36 s. 4\(5\)](#)
- s. 126A-126D inserted by [2023 c. 36 s. 10\(2\)](#)
- s. 146(2B) inserted by [2023 c. 36 s. 12\(3\)\(e\)](#)
- s. 153(1)(ba) inserted by [2023 c. 36 s. 12\(6\)\(a\)](#)
- s. 153(1A) inserted by [2023 c. 36 s. 12\(6\)\(b\)](#)
- s. 154(2)(ab) inserted by [2023 c. 36 Sch. 1 para. 18](#)
- s. 161A inserted by [2023 c. 36 s. 18\(2\)](#)
- s. 163A applied (with modifications by [S.I. 2023/1311 reg. 9](#))
- s. 163A inserted by [2023 c. 36 s. 17\(3\)](#)
- s. 163B inserted by [2023 c. 36 s. 18\(3\)](#)
- s. 169CA inserted by [2023 c. 36 s. 19\(4\)](#)
- s. 169CB-169CD and cross-heading inserted by [2023 c. 36 s. 20\(2\)](#)
- s. 169ZA inserted by [2023 c. 36 Sch. 5 para. 14](#)
- s. 199(9) inserted by [2023 c. 36 s. 28\(2\)\(c\)](#)
- s. 199A-199B inserted by [2023 c. 36 s. 28\(3\)](#)
- s. 200(4A) inserted by [2023 c. 36 s. 28\(4\)\(d\)](#)
- s. 201A inserted by [2023 c. 36 s. 29\(2\)](#)
- s. 203A inserted by [2023 c. 36 s. 30\(4\)](#)
- s. 215(1A) inserted by [2023 c. 36 s. 29\(3\)](#)
- s. 218(2)(e) inserted by [2023 c. 36 Sch. 5 para. 26\(b\)](#)
- s. 218A-218D and cross-heading inserted by [2023 c. 36 s. 31\(2\)](#)
- s. 220(11B) inserted by [2023 c. 36 s. 10\(3\)](#)
- s. 220(11D)(11E) inserted by [2023 c. 36 s. 31\(3\)](#)
- s. 225A-225H and cross-heading inserted by [2023 c. 36 s. 32](#)
- s. 227(7B) inserted by [2023 c. 36 s. 10\(4\)](#)
- s. 227(7D)(7E) inserted by [2023 c. 36 s. 31\(4\)](#)
- s. 237(5)(6) inserted by [2023 c. 36 s. 31\(5\)](#)
- s. 247(1)(c) and word inserted by [2023 c. 36 s. 31\(6\)](#)
- s. 247(1)(ab)(ac) inserted by [2023 c. 36 s. 10\(5\)](#)
- s. 249(1)(c) and word inserted by [2023 c. 36 Sch. 3 para. 7\(b\)](#)
- s. 251(1)(c) and word inserted by [2023 c. 36 s. 31\(7\)](#)
- s. 251(1)(ab)(ac) inserted by [2023 c. 36 s. 10\(6\)](#)
- s. 252(2A) inserted by [2023 c. 36 Sch. 3 para. 9\(b\)](#)
- s. 252A(2)(c)(d) inserted by [2023 c. 36 s. 10\(7\)\(b\)](#)
- s. 252A(2)(e) inserted by [2023 c. 36 Sch. 3 para. 10\(b\)](#)
- s. 252A(2)(f) and word inserted by [2023 c. 36 s. 31\(8\)](#)
- s. 253(1)(c) and word inserted by [2023 c. 36 Sch. 3 para. 11\(b\)](#)
- s. 255(1)(c) and word inserted by [2023 c. 36 Sch. 3 para. 12\(b\)](#)
- s. 259(3A) inserted by [2023 c. 36 Sch. 3 para. 15\(d\)](#)
- s. 266(9) inserted by [2023 c. 36 Sch. 3 para. 17\(b\)](#)
- s. 269(1)(ba)(bb) inserted by [2023 c. 36 Sch. 3 para. 18\(c\)](#)

– s. 269(1A) inserted by [2023 c. 36 Sch. 3 para. 18\(d\)](#)