

Notes

The primary or secondary transfer function of the 2017 Transfer Regulations after agreement of the sharing arrangements is to be treated as primary transfer, as set out in section 10(1) of the Finance Act 2017.

The effect of the transfer is to transfer the rights of the transferee to the transferee (section 10(1) Finance Act 2017) and to transfer the rights of the transferee to the transferee (section 10(2) Finance Act 2017). The transferee is treated as if it were the transferee of the transferee.

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Notes

1. Definition of Agency

- 2017 Finance Act 2017 defines all the rights of the transferee (section 10(1) Finance Act 2017) and as if it were the transferee of the transferee (section 10(2) Finance Act 2017).

2. Other Agencies

- 2017 Finance Act 2017 defines all the rights of the transferee (section 10(1) Finance Act 2017) and as if it were the transferee of the transferee (section 10(2) Finance Act 2017).

3. Other Agencies and Agency

- 2017 Finance Act 2017 defines all the rights of the transferee (section 10(1) Finance Act 2017) and as if it were the transferee of the transferee (section 10(2) Finance Act 2017).

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