

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 9

Section 277

AMENDMENTS OF ENACTMENTS: PART 2

Public Records Act 1958 (c. 51)

^{F1}1

Textual Amendments

F1 Sch. 9 para. 1 repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 25 Pt. 26](#); S.I. 2012/628, art. 6(j) (with arts. 911141517)

Parliamentary Commissioner Act 1967 (c. 13)

2 (1 Schedule 2 to the Parliamentary Commissioner Act 1967 (departments etc. subject to investigation) is amended as follows.

^{F2}(2)

(3) Omit the entry for the Housing Corporation.

Textual Amendments

F2 Sch. 9 para. 2(2) repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 25 Pt. 26](#); S.I. 2012/628, art. 6(j) (with arts. 911141517)

Commencement Information

I1 Sch. 9 para. 2(1)(2) in force at 8.9.2008 by [S.I. 2008/2358](#), [art. 3\(2\)](#)

I2 Sch. 9 para. 2(3) in force at 1.4.2009 by [S.I. 2009/803](#), [art. 8](#)

House of Commons Disqualification Act 1975 (c. 24)

3 (1 Part 2 of Schedule 1 to the House of Commons Disqualification Act 1975 (bodies of which all members are disqualified) is amended as follows.

^{F3}(2)

(3) Omit the entry for the Housing Corporation.

Textual Amendments

F3 Sch. 9 para. 3(2) repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 25 Pt. 26](#); S.I. 2012/628, art. 6(j) (with arts. 911141517)

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Commencement Information

- I3** Sch. 9 para. 3(1)(2) in force at 8.9.2008 by [S.I. 2008/2358](#), [art. 3\(2\)](#)
I4 Sch. 9 para. 3(3) in force at 1.4.2009 by [S.I. 2009/803](#), [art. 8](#)

Race Relations Act 1976 (c. 74)

- 4 In paragraph 52 of Part 1 of Schedule 1A to the Race Relations Act 1976 (bodies and other persons subject to general statutory duty) for “Housing Corporation” substitute “Office for Tenants and Social Landlords”.

Commencement Information

- I5** Sch. 9 para. 4 in force at 1.12.2008 by [S.I. 2008/3068](#), [art. 3](#) (with [arts. 6-13](#))

Interpretation Act 1978 (c. 30)

- 5 In Schedule 1 to the Interpretation Act 1978 (defined expressions) at the appropriate place insert—
- ““Registered provider of social housing” has the meaning given by section 80(2) of the Housing and Regeneration Act 2008 (and “non-profit” and “profit-making” in connection with a provider have the meanings given by section 115 of that Act).”

Commencement Information

- I6** Sch. 9 para. 5 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

Local Government, Planning and Land Act 1980 (c. 65)

- 6 In Schedule 16 to the Local Government, Planning and Land Act 1980 (bodies to whom Part X applies) for paragraph 9 substitute—
- “9 The Regulator of Social Housing.”

Commencement Information

- I7** Sch. 9 para. 6 in force at 1.12.2008 by [S.I. 2008/3068](#), [art. 3](#) (with [arts. 6-13](#))

Inheritance Tax Act 1984 (c. 51)

- 7 In section 24A(2) of the Inheritance Tax Act 1984 (gifts to housing associations) before paragraph (a) insert—
- “(za) a non-profit registered provider of social housing;”.

Commencement Information

- I8** Sch. 9 para. 7 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

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Housing Associations Act 1985 (c. 69)

8 The Housing Associations Act 1985 is amended as follows.

Commencement Information

I9 Sch. 9 para. 8 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

9 (1) Section 9 (control by Corporation of disposals of land by housing associations) is amended as follows.

(2) In subsection (1A)—

(a) for “the relevant Corporation”, in both places, substitute “the relevant regulator”, and

(b) for paragraphs (a) to (c) substitute—

“(a) if the land is in England, the Regulator of Social Housing,
and

(b) if the land is in Wales, the Welsh Ministers.”

(3) For subsection (6) substitute—

“(6) Consent under this section must be in writing.”

(4) For the heading substitute “Control of disposals by unregistered housing associations”.

Commencement Information

I10 Sch. 9 para. 9 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

10 (1) Section 10 (dispositions excepted from section 9) is amended as follows.

(2) In subsection (1) for paragraphs (a) to (c) substitute—

“(a) in the case of dispositions of land in England, the Regulator of Social Housing, and

(b) in the case of dispositions of land in Wales, the Welsh Ministers.”

(3) Omit subsection (2)(e) and the “or” before it.

Commencement Information

I11 Sch. 9 para. 10 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

Income and Corporation Taxes Act 1988 (c. 1)

11 The Income and Corporation Taxes Act 1988 is amended as follows.

Commencement Information

I12 Sch. 9 para. 11 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

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- 12 In section 376(4) (qualifying borrowers and qualifying lenders) for paragraph (k) substitute—

“(k) the Regulator of Social Housing”.

Commencement Information

I13 Sch. 9 para. 12 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

- 13 In section 488(7A) (co-operative housing associations)—
- (a) at the beginning insert “In relation to a housing association which is a registered provider of social housing”, and
- (b) for paragraph (a) substitute “to the Regulator of Social Housing”.

Commencement Information

I14 Sch. 9 para. 13 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

- 14 In section 489(5A) (self-build societies) for “Housing Corporation” substitute “Regulator of Social Housing”.

Commencement Information

I15 Sch. 9 para. 14 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

- 15 In section 506B(9) (transactions with substantial donors: exceptions)—
- (a) for “registered social landlord or housing association”, in both places it appears, substitute “relevant housing provider”, and
- (b) in paragraph (a) after “body” insert “which is a non-profit registered provider of social housing or which is”.

Commencement Information

I16 Sch. 9 para. 15 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

Taxation of Chargeable Gains Act 1992 (c. 12)

- 16 The Taxation of Chargeable Gains Act 1992 is amended as follows.

Commencement Information

I17 Sch. 9 para. 16 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

- 17 (1) Section 218 (disposals of land between the Housing Corporation, Secretary of State or Scottish Homes and housing associations) is amended as follows.
- (2) For “the Housing Corporation”, wherever appearing, substitute “the Regulator of Social Housing”.
- (3) For “the Corporation”, wherever appearing, substitute “the Regulator”.

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- (4) In subsection (1)(a) after “Housing Associations Act 1985” insert “, or in accordance with a requirement imposed under section 253 of the Housing and Regeneration Act 2008,”.
- (5) In the heading to the section, and in the italic heading before it, for “Housing Corporation,” substitute “Regulator of Social Housing,”.

Commencement Information

I18 Sch. 9 para. 17 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

- 18 (1) Section 219 (disposals by Housing Corporation, the Secretary of State, Scottish Homes and certain housing associations) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraphs (a), (c) and (d) for “the Corporation” substitute “a housing regulator”,
 - (b) for “relevant housing association” and “association”, wherever appearing, substitute “relevant housing provider”,
 - (c) in paragraph (c) after “given under” insert “section 167 of the Housing and Regeneration Act 2008,”, and
 - (d) in the words after paragraph (d) for “the Corporation”, wherever appearing, substitute “the housing regulator”.
- (3) In subsection (2)—
- (a) for ““the Corporation” means the Housing Corporation” substitute “housing regulator” means the Regulator of Social Housing”, and
 - (b) for the definition of “relevant housing association” substitute—
 - ““relevant housing provider” means—
 - (a) a non-profit registered provider of social housing,
 - (b) a registered social landlord within the meaning of Part 1 of the Housing Act 1996, or
 - (c) a body registered in the register maintained under section 57 of the Housing (Scotland) Act 2001.”
- (4) For the heading substitute “Disposals by housing related bodies”.

Commencement Information

I19 Sch. 9 para. 18 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

- 19 (1) Section 259 (gifts to housing associations) is amended as follows.
- (2) In subsection (1)(a) for “relevant housing association” substitute “relevant housing provider”.
- (3) In subsections (1)(b) and (2) for “association”, wherever appearing, substitute “relevant housing provider”.
- (4) For subsection (3) substitute—
- “(3) In this section “relevant housing provider” means—

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- (a) a non-profit registered provider of social housing,
- (b) a registered social landlord within the meaning of Part 1 of the Housing Act 1996,
- (c) a body registered in the register maintained under section 57 of the Housing (Scotland) Act 2001, or
- (d) a registered housing association within the meaning of Part 2 of the Housing (Northern Ireland) Order 1992.”

Commencement Information

I20 Sch. 9 para. 19 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

Audit Commission Act 1998 (c. 18)

F420

Textual Amendments

F4 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 1 Pt. 2**; [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), **art. 2**)

F521

Textual Amendments

F5 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 1 Pt. 2**; [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), **art. 2**)

F622

Textual Amendments

F6 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 1 Pt. 2**; [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), **art. 2**)

F723

Textual Amendments

F7 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 1 Pt. 2**; [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), **art. 2**)

F824

Textual Amendments

F8 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 1 Pt. 2**; [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), **art. 2**)

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^{F9}25

Textual Amendments

F9 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 1 Pt. 2](#); [S.I. 2015/841](#), [art. 3\(a\)](#) (with arts. 5-8, Sch.) (as amended (27.6.2016) by [S.I. 2016/675](#), [art. 2](#))

^{F10}26

Textual Amendments

F10 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 1 Pt. 2](#); [S.I. 2015/841](#), [art. 3\(a\)](#) (with arts. 5-8, Sch.) (as amended (27.6.2016) by [S.I. 2016/675](#), [art. 2](#))

^{F11}27

Textual Amendments

F11 Sch. 9 paras. 20-27 repealed (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 1 Pt. 2](#); [S.I. 2015/841](#), [art. 3\(a\)](#) (with arts. 5-8, Sch.) (as amended (27.6.2016) by [S.I. 2016/675](#), [art. 2](#))

Freedom of Information Act 2000 (c. 36)

28 (1) Part 6 of Schedule 1 to the Freedom of Information Act 2000 (public authorities) is amended as follows.

^{F12}(2)

(3) Omit the entry for the Housing Corporation.

Textual Amendments

F12 Sch. 9 para. 28(2) repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 25 Pt. 26](#); [S.I. 2012/628](#), [art. 6\(j\)](#) (with arts. 9 11 14 15 17)

Commencement Information

I21 Sch. 9 para. 28(1)(2) in force at 8.9.2008 by [S.I. 2008/2358](#), [art. 3\(2\)](#)

I22 Sch. 9 para. 28(3) in force at 1.4.2009 by [S.I. 2009/803](#), [art. 8](#)

Finance Act 2003 (c. 14)

29 The Finance Act 2003 is amended as follows.

Commencement Information

I23 Sch. 9 para. 29 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with Sch.)

30 (1) Section 71 (certain acquisitions by registered social landlord exempt from charge to stamp duty land tax) is amended as follows.

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(2) In subsections (1), (2) and (3) for “registered social landlord”, wherever appearing, substitute “relevant housing provider”.

(3) After subsection (1) insert—

“(1A) In this section “relevant housing provider” means—

- (a) a non-profit registered provider of social housing, or
- (b) a registered social landlord.”

Commencement Information

I24 Sch. 9 para. 30 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

31 (1) Paragraph 2 of Schedule 3 (stamp duty land tax: transactions exempt from charge) is amended as follows.

(2) In sub-paragraphs (1) and (2) for “registered social landlord” and “landlord”, wherever appearing, substitute “relevant housing provider”.

(3) After sub-paragraph (2) insert—

“(2A) A “relevant housing provider” means—

- (a) a non-profit registered provider of social housing, or
- (b) a registered social landlord.”

Commencement Information

I25 Sch. 9 para. 31 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

32 (1) Schedule 9 (stamp duty land tax: right to buy, shared ownership leases etc.) is amended as follows.

(2) In paragraph 1(3)—

- (a) for “The Housing Corporation” substitute “The Regulator of Social Housing”, and
- (b) after “The Northern Ireland Housing Executive” insert— “A non-profit registered provider of social housing”.

(3) In paragraph 1(5) after “social landlord” insert “or registered provider of social housing”.

(4) After paragraph 1(5) insert—

“(6) A grant under section 19 of the Housing and Regeneration Act 2008 which—

- (a) is made by virtue of section 35 of that Act, or
- (b) is otherwise made to a relevant provider of social housing (within the meaning of section 35 of that Act) in respect of discounts given by the provider on disposals of dwellings to tenants, does not count as part of the chargeable consideration for a right to buy transaction to which the vendor is a relevant provider of social housing.”

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Commencement Information

I26 Sch. 9 para. 32 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

Finance Act 2004 (c. 12)

33 In section 59(1)(h) of the Finance Act 2004 (contractors) for “Housing Corporation” substitute “Regulator of Social Housing”.

Commencement Information

I27 Sch. 9 para. 33 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

Income Tax Act 2007 (c. 3)

^{F13}34

Textual Amendments

F13 Sch. 9 para. 34 omitted (with effect in accordance with Sch. 3 para. 27 of the amending Act) by virtue of [Finance Act 2011 \(c. 11\)](#), **Sch. 3 para. 16**

Commencement Information

I28 Sch. 9 para. 34 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

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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\(d\)](#)