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**Changes to legislation:** *Housing and Regeneration Act 2008, SCHEDULE 9 is up to date with all changes known to be in force on or before 21 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 9

Section 277

#### AMENDMENTS OF ENACTMENTS: PART 2

##### *Public Records Act 1958 (c. 51)*

- 1 In Part 2 of the Table at the end of paragraph 3 of Schedule 1 to the Public Records Act 1958 (bodies whose records are public records) insert at the appropriate place — “ Office for Tenants and Social Landlords. ”

##### **Commencement Information**

- II** Sch. 9 para. 1 in force at 8.9.2008 by S.I. 2008/2358, art. 3(2)

##### *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.
- (2) Insert at the appropriate place— “ Office for Tenants and Social Landlords ”.
- (3) Omit the entry for the Housing Corporation.

##### **Commencement Information**

- I2** Sch. 9 para. 2(1)(2) in force at 8.9.2008 by S.I. 2008/2358, art. 3(2)

##### *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.
- (2) Insert at the appropriate place— “ Office for Tenants and Social Landlords. ”
- (3) Omit the entry for the Housing Corporation.

##### **Commencement Information**

- I3** Sch. 9 para. 3(1)(2) in force at 8.9.2008 by S.I. 2008/2358, art. 3(2)

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VALID FROM 01/12/2008

*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 ”.

VALID FROM 01/04/2010

*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).”

VALID FROM 01/12/2008

*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.”

VALID FROM 01/04/2010

*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;”.

VALID FROM 01/04/2010

*Housing Associations Act 1985 (c. 69)*

- 8 The Housing Associations Act 1985 is amended as follows.
- 9 (1) Section 9 (control by Corporation of disposals of land by housing associations) is amended as follows.
- (2) In subsection (1A)—

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- (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 ”.
- 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.

VALID FROM 01/04/2010

*Income and Corporation Taxes Act 1988 (c. 1)*

- 11 The Income and Corporation Taxes Act 1988 is amended as follows.
- 12 In section 376(4) (qualifying borrowers and qualifying lenders) for paragraph (k) substitute—
- “(k) the Regulator of Social Housing.”
- 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”.
- 14 In section 489(5A) (self-build societies) for “Housing Corporation” substitute “ Regulator of Social Housing ”.
- 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 ”.

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*Taxation of Chargeable Gains Act 1992 (c. 12)*

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

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- 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 ”.
- (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, ”.
- 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”.
- 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—
- (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,

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- (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.”

VALID FROM 01/04/2010

*Audit Commission Act 1998 (c. 18)*

20 The Audit Commission Act 1998 is amended as follows.

21 For section 40 substitute—

**“40 Studies relating to registered providers of social housing**

- (1) The Commission may promote or undertake studies designed to improve the economy, efficiency and effectiveness of registered providers of social housing.
- (2) The Commission may charge fees for promoting or undertaking studies under subsection (1) at the request of the Regulator of Social Housing.
- (3) The Commission shall send the Regulator of Social Housing a report on any study under this section.
- (4) The Commission may publish the report.”

22 Omit sections 41 to 41B (functions in relation to registered social landlords).

23 (1) Section 41C (advice and assistance for registered social landlords) is amended as follows.

(2) In subsection (1)—

- (a) for the first “registered social landlord” substitute “registered provider of social housing”, and
- (b) for the second “registered social landlord” substitute “registered provider”.

(3) In the heading for “registered social landlords” substitute “registered providers of social housing”.

24 Omit section 43 (meaning of “registered social landlord”).

25 In section 49(2A) (disclosure of information) for the words from “such information” to “except where” substitute “such information in any circumstances unless”.

26 In Schedule 1 (the Audit Commission) omit—

- (a) paragraph 8(2)(c) and (ca), and
- (b) paragraph 8A.

27 In paragraph 3 of Schedule 2A (interaction with other authorities) omit—

- (a) paragraph (a) of the definition of “Audit Commission inspection”, and
- (b) paragraph (e) of the definition of “national studies functions”.

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*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.
- (2) Insert at the appropriate place— “ Office for Tenants and Social Landlords. ”
- (3) Omit the entry for the Housing Corporation.

**Commencement Information**

**I4** Sch. 9 para. 28(1)(2) in force at 8.9.2008 by S.I. 2008/2358, art. 3(2)

VALID FROM 01/04/2010

*Finance Act 2003 (c. 14)*

- 29 The Finance Act 2003 is amended as follows.
- 30 (1) Section 71 (certain acquisitions by registered social landlord exempt from charge to stamp duty land tax) is amended as follows.
- (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.”
- 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.”
- 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—

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“(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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*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 ”.

VALID FROM 01/04/2010

*Income Tax Act 2007 (c. 3)*

34 In section 555 of the Income Tax Act 2007 (transactions with substantial donors: exceptions)—

- (a) in subsections (2) and (3) for “registered social landlord or housing association” substitute “ relevant housing provider ”, and
- (b) in subsection (3) after “body” insert “ which is a non-profit registered provider of social housing or which is ”.

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