
Changes to legislation: *Housing and Regeneration Act 2008, Cross Heading: Inheritance Tax Act 1984 (c. 51) is up to date with all changes known to be in force on or before 12 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) View outstanding changes*

SCHEDULES

SCHEDULE 9

AMENDMENTS OF ENACTMENTS: PART 2

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

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

Changes to legislation:

Housing and Regeneration Act 2008, Cross Heading: Inheritance Tax Act 1984 (c. 51) is up to date with all changes known to be in force on or before 12 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.

[View outstanding changes](#)

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. 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\(6\)](#)