

*Status: Point in time view as at 06/04/2017.*

*Changes to legislation: Housing and Regeneration Act 2008, Paragraph 19 is up to date with all changes known to be in force on or before 28 July 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

#### AMENDMENTS OF ENACTMENTS: PART 2

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

- 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,
  - (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**

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

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