

## SCHEDULE

### PART 1

#### MODIFICATIONS OF PUBLIC GENERAL ACTS

##### *House of Commons Disqualification Act 1975 (c.24)*

1. In Part 2 of Schedule 1 to the House of Commons Disqualification Act 1975 (bodies of which all members are disqualified)(1), insert at the appropriate place—

“The Scottish Housing Regulator”.

##### *Housing Associations Act 1985 (c.69)*

2. In section 2B of the Housing Associations Act 1985 (meaning of “registered housing association”, “registered social landlord” etc.), in paragraph (c) of the definition of “unregistered”(2), for “Part 3 of the Housing (Scotland) Act 2001 (asp 10)” substitute “Part 2 of the Housing (Scotland) Act 2010 (asp 17)”.

##### *Insolvency Act 1986 (c.45)*

3. In section 72G(b) of the Insolvency Act 1986 (exception in respect of social landlords)(3), for “Part 3 of the Housing (Scotland) Act 2001 (asp 10)” substitute “Part 2 of the Housing (Scotland) Act 2010 (asp 17)”.

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

4.—(1) The Taxation of Chargeable Gains Act 1992 is amended as follows.

(2) In section 219(1)(c) (disposals following direction by housing regulator)(4), after “Housing and Regeneration Act 2008” insert “, section 106 of the Housing (Scotland) Act 2010”.

(3) In section 219(2) (disposals by housing related bodies: definitions)(5)—

(a) in the definition of “housing regulator”, after “the Regulator of Social Housing” insert—  
“, the Scottish Housing Regulator”; and

(b) in paragraph (c) of the definition of “relevant housing provider”, for “section 57 of the Housing (Scotland) Act 2001” substitute “section 20(1) of the Housing (Scotland) Act 2010”.

---

(1) There are amendments to Part 2 of Schedule 1 not relevant to this Order.

(2) Section 2B was inserted by the Housing Act 1996 (Consequential Provisions) Order 1996 (S.I. 1996/2325), Schedule 2, paragraph 15(2). The definition of “unregistered” was substituted by the Housing and Regeneration Act 2008 (Consequential Provisions) Order 2010 (S.I. 2010/866), Schedule 2, paragraph 40. There are other amendments to the section not relevant to this Order.

(3) Section 72G was inserted by the Enterprise Act 2002 (c. 40), Part 10, section 250(1) and amended by the Housing and Regeneration Act 2008 (Consequential Provisions) Order 2010 (S.I. 2010/866), Schedule 2, paragraph 61.

(4) Section 219(1) was substituted by the Housing Act 1996 (Consequential Provisions) Order 1996 (S.I. 1996/2325), Schedule 2, paragraph 20(2) and amended by the Housing and Regeneration Act 2008 (c.17), Schedule 9, paragraph 18(2). There are other amendments to the section not relevant to this Order.

(5) Section 219(2) was substituted by the Housing Act 1996 (Consequential Provisions) Order 1996 (S.I. 1996/2325), Schedule 2, paragraph 20(2). The definition of “housing regulator” was amended by the Housing and Regeneration Act 2008 (c.17), Schedule 9, paragraph 18(3)(a). The definition of “relevant housing provider” was substituted by paragraph 18(3)(b) of that Schedule. There are other amendments to the section not relevant to this Order.

(4) In section 259(3)(c) (gifts to housing associations: definition of “relevant housing provider”)(6), for “section 57 of the Housing (Scotland) Act 2001” substitute “section 20(1) of the Housing (Scotland) Act 2010”.

*Value Added Tax Act 1994 (c.23)*

5.—(1) The Value Added Tax Act 1994 is amended as follows.

(2) For paragraph (b) of Note (21) of Group 5 of Schedule 8 (meaning of “relevant housing association”)(7) substitute —

“(b) a registered social landlord within the meaning of the [Housing \(Scotland\) Act 2010 \(asp 17\)](#)(8) which is either—

(i) a society registered under the Co-operative and Community Benefit Societies and Credit Unions Act 1965 (c.12)(9), or

(ii) a company within the meaning of the Companies Act 2006 (c.46), or”.

(3) For paragraph 10(3)(b) of Part 1 of Schedule 10(10), substitute—

“(b) a registered social landlord within the meaning of the [Housing \(Scotland\) Act 2010 \(asp 17\)](#) which is either—

(i) a society registered under the Co-operative and Community Benefit Societies and Credit Unions Act 1965 (c.12), or

(ii) a company within the meaning of the Companies Act 2006 (c.46), or”.

*Enterprise Act 2002 (c.40)*

6. In section 255(3)(b) of the Enterprise Act 2002 (application of law about company arrangement or administration to non-company)(11), for “Part 3 of the Housing (Scotland) Act 2001 (asp 10)” substitute “Part 2 of the Housing (Scotland) Act 2010 (asp 17)”.

*Finance Act 2003 (c.14)*

7.—(1) The Finance Act 2003 is amended as follows.

(2) In section 121 (minor definitions)(12), in paragraph (b) of the definition of “registered social landlord”, for “section 57 of the Housing (Scotland) Act 2001 (asp 10)” substitute “section 20(1) of the Housing (Scotland) Act 2010 (asp 17)”.

(3) In section 128(2)(b) (exemption from stamp duty: definition of “registered social landlord”), for “section 57 of the Housing (Scotland) Act 2001 (asp 10)” substitute “section 20(1) of the Housing (Scotland) Act 2010 (asp 17)”.

(6) Section 259 was amended by the Housing and Regeneration Act 2008 (c. 17), Schedule 9, paragraph 19.

(7) Group 5 was substituted by the Value Added Tax (Construction of Buildings) Order 1995 (S.I. 1995/280), article 2. Note 21 was substituted by the Value Added Tax (Registered Social Landlords) (No.1) Order 1997 (S.I. 1997/50), article 2(b). Paragraph (b) of Note 21 was substituted by the [Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\)](#), article 2(1) (c). There are other amendments to Note 21 not relevant to this Order.

(8) Section 165 of that Act provides that a registered social landlord means a body registered in the register maintained under section 20(1) of that Act.

(9) The Co-operative and Community Benefit Societies and Credit Unions Act 1965 was formerly cited as the Industrial and Provident Societies Act 1965 and was re-named by virtue of the Co-operative and Community Benefit Societies and Credit Unions Act 2010 (c.7), section 2.

(10) Schedule 10 was substituted by the [Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), article 2. There are other amendments to paragraph 10(3) of Schedule 10 not relevant to this Order.

(11) Section 255(3)(b) was renumbered by the [Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), Schedule 2, paragraph 119.

(12) There are amendments to the section not relevant to this Order.

*Income Tax Act 2007 (c.3)*

8. In applying section 555(3)(b) of the Income Tax Act 2007 (substantial donor exceptions: definition of “relevant housing provider”)(**13**) in accordance with paragraph 27 of Schedule 3 to the Finance Act 2011(**14**), paragraph (b) has effect as if for “section 57 of the Housing (Scotland) Act 2001 (asp 10)” there were substituted “section 20(1) of the Housing (Scotland) Act 2010 (asp 17)”.

*Corporation Tax Act 2010 (c.4)*

9. In applying section 508(2)(b)(ii) of the Corporation Tax Act 2010 (exceptions in respect of donors), in accordance with paragraph 27 of Schedule 3 to the Finance Act 2011(**15**), paragraph (b) (ii) has effect as if for “section 57 of the Housing (Scotland) Act 2001 (asp 10)” there were substituted “section 20(1) of the Housing (Scotland) Act 2010 (asp 17)”.

---

(13) Section 555(3) was amended by the Housing and Regeneration Act 2008 (c.17), Schedule 9, paragraph 34.  
(14) 2011 c.11. Paragraph 27 of Schedule 3 applies the repeal of section 555(3)(b) of the Income Taxes Act 2007 to transactions occurring on or after 1st April 2013 other than excluded transactions as defined in paragraph 27(3).  
(15) 2011 c.11. Paragraph 27 of Schedule 3 applies the repeal of section 508(2)(b)(ii) of the Corporation Tax Act 2010 to transactions occurring on or after 1st April 2013 other than excluded transactions as defined in paragraph 27(3).