



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 7

CO-OPERATIVE HOUSING ASSOCIATIONS

645 Tests to be satisfied by the association

- (1) The authority mentioned in section 644(1) or (2) must not approve a housing association unless it is satisfied that the association satisfies each of tests A to E.
- (2) Test A is that the association is—
 - (a) a housing association within the meaning of the Housing Associations Act 1985 (see section 1(1) of that Act), or
 - (b) a housing association within the meaning of Part 2 of the Housing (Northern Ireland) Order 1992 (S.I. 1725 (N.I. 15)) (see Article 3 of that Order).
- (3) Test B is that the association is [^{F1}—
 - (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
 - (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969.]
- (4) Test C is that the rules of the association—
 - (a) restrict membership to persons who are tenants or prospective tenants of the association, and
 - (b) preclude the granting or assignment of tenancies to persons other than members.
- (5) Test D is that the association satisfies any other requirements prescribed by—

Changes to legislation: Corporation Tax Act 2010, Section 645 is up to date with all changes known to be in force on or before 18 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) View outstanding changes

- (a) the Secretary of State as regards England and Scotland,
 - (b) the Welsh Ministers as regards Wales, or
 - (c) the Department for Social Development as regards Northern Ireland.
- (6) Test E is that the association will comply with any conditions that may be prescribed by—
- (a) the Secretary of State as regards England and Scotland,
 - (b) the Welsh Ministers as regards Wales, or
 - (c) the Department for Social Development as regards Northern Ireland.

Textual Amendments

- F1** Words in s. 645(3) substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014](#) (c. 14), s. 154, [Sch. 4 para. 160](#) (with [Sch. 5](#))

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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. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))