

SCHEDULE

PART 1

MODIFICATIONS OF PUBLIC GENERAL ACTS

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”)(**1**) in accordance with paragraph 27 of Schedule 3 to the Finance Act 2011(**2**), 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)”.

(1) Section 555(3) was amended by the Housing and Regeneration Act 2008 (c.17), Schedule 9, paragraph 34.

(2) 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).