



Housing (Scotland) Act 1986

1986 CHAPTER 65

Housing Expenditure and Grants

18 Grants to Scottish Special Housing Association and development corporations

(1) In section 4 of the Housing (Financial Provisions) (Scotland) Act 1978 (grants to Scottish Special Housing Association and development corporations)—

(a) for subsection (1) there shall be substituted the following subsection—

“(1) The Secretary of State may each year make grants, of such amount and subject to such conditions as he may determine, to the Scottish Special Housing Association (in this Act referred to as "the Association") and to development corporations in accordance with the provisions of this section.”; and

(b) in subsection (2), for the words from "calculated" to "State" there shall be substituted the words "approved by the Secretary of State and calculated in accordance with rules made by him".

(2) After the said section 4 there shall be inserted the following section—

“4A Grants for affording tax relief to Scottish Special Housing Association.

(1) The Secretary of State may, on the application of the Association, make grants to the Association for affording relief from—

(a) income tax (other than income tax which the Association is entitled to deduct on making any payment); and
(b) corporation tax.

(2) A grant under this section shall be of such amount, shall be made at such times and shall be subject to such conditions as the Secretary of State thinks fit.

(3) The conditions mentioned in subsection (2) above may include conditions for securing the repayment in whole or in part of a grant made to the Association in the event of tax in respect of which the grant was made subsequently being

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found not to be chargeable or in such other events as the Secretary of State may determine.

- (4) An application under this section shall be made in such manner and shall be supported by such evidence as the Secretary of State may direct.
- (5) The Commissioners of Inland Revenue and their officers may disclose to the Secretary of State such particulars as he may reasonably require for determining whether a grant should be made under this section or whether a grant so made should be repaid or the amount of such grant or repayment.”.