



# Housing (Scotland) Act 1987

## 1987 CHAPTER 26

### PART IX

#### GOVERNMENT GRANTS AND SUBSIDIES

##### *Grants to the Scottish Special Housing Association and other bodies*

#### **194 Grants payable to the Scottish Special Housing Association and development corporations.**

- (1) The Secretary of State may each year make grants, of such amount and subject to such conditions as he may determine, to . . . <sup>F1</sup> development corporations in accordance with the provisions of this section.
- (2) Grants under this section shall be payable for any year to . . . <sup>F2</sup> development corporations in respect of the total net annual expenditure (as approved by the Secretary of State and calculated in accordance with rules made by him with the consent of the Treasury) necessarily incurred for that year by . . . <sup>F2</sup> any development corporation—
  - (a) in providing housing accommodation by—
    - (i) erecting houses,
    - (ii) converting any houses or other buildings into houses,
    - (iii) acquiring houses;
  - (b) in improving housing accommodation so provided;
  - (c) in managing and maintaining any housing accommodation so provided or improved;
  - (d) in improving the amenities of a predominantly residential area;
  - (e) in providing or converting buildings for use as hostels or as parts of hostels, and in improving, managing and maintaining buildings so provided or converted;
  - (f) in doing anything ancillary to any of the activities mentioned in paragraphs (a) to (e).

*Status: Point in time view as at 01/04/2013.*

*Changes to legislation: Housing (Scotland) Act 1987, Cross Heading: Grants to the Scottish Special Housing Association and other bodies is up to date with all changes known to be in force on or before 24 August 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)*

(3) In subsection (2) “improving” includes altering, enlarging or repairing.

**Textual Amendments**

**F1** Words repealed by [Housing \(Scotland\) Act 1988 \(c. 43, SIF 61\), ss. 1, 3, 72\(3\), Sch. 2 para. 10\(a\), Sch. 10](#)

**F2** Words repealed by [Housing \(Scotland\) Act 1988 \(c. 43, SIF 61\), ss. 1, 3, 72\(3\), Sch. 2 para. 10\(b\), Sch. 10](#)

**195 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) 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 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.

**196** ..... <sup>F3</sup>

**Textual Amendments**

**F3** S. 196 repealed by [Housing \(Scotland\) Act 1988 \(c. 43, SIF 61\), ss. 1, 3, 72\(3\), Sch. 2 para. 11, Sch. 10](#)

**197 Financial assistance to voluntary organisations concerned with housing.**

- (1) The Secretary of State may, with the consent of the Treasury and upon such terms and subject to such conditions as he may determine, give to a voluntary organisation assistance by way of grant or by way of loan, or partly in the one way and partly in the other, for the purpose of enabling or assisting the organisation to provide training or advice, or to undertake research, or for other similar purposes relating to housing.

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- (2) In this section “voluntary organisation” means a body the activities of which are carried on otherwise than for profit, but does not include any public or local authority or a registered housing association.

**Status:**

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**Changes to legislation:**

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