

# Housing (Scotland) Act 1987

### 1987 CHAPTER 26



### GOVERNMENT GRANTS AND SUBSIDIES

Housing support grants to local authorities

Т4	
F1	al Amendments Ss. 191-193 repealed (1.4.2013) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 4(a)(i), 5(2)
<sup>1</sup> 192	Apportionment of housing support grants. S
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#### **Textual Amendments**

F1 Ss. 191-193 repealed (1.4.2013) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 4(a)(i), 5(2)

Grants to the Scottish Special Housing Association and other bodies

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

- (1) The Secretary of State may each year make grants, of such amount and subject to such conditions as he may determine, to . . . <sup>F2</sup> development corporations in accordance with the provisions of this section.
- (2) Grants under this section shall be payable for any year to . . . <sup>F3</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>F3</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 accomodation 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).
- (3) In subsection (2) "improving" includes altering, enlarging or repairing.

#### **Textual Amendments**

- **F2** Words repealed by Housing (Scotland) Act 1988 (c. 43, SIF 61), ss. 1, 3, 72(3), Sch. 2 para. 10(a), **Sch. 10**
- **F3** Words repealed by Housing (Scotland) Act 1988 (c. 43, SIF 61), ss. 1, 3, 72(3), Sch. 2 para. 10(b), **Sch. 10**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. S

- (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.

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#### **Textual Amendments**

**F4** 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. S

- (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.
- (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.

#### Payment of grants

## 198 Payment of grants and accounting provisions. S

- (1) Any grant to be paid by the Secretary of State under this Part shall be payable at such times and in such manner as he may determine and subject to such conditions as he may impose.
- (2) Without prejudice to the generality of subsection (1), the making of any such payment shall be subject to the making of an application for the payment in such form, and containing such particulars, as the Secretary of State may from time to time determine.

## 199 Termination of certain exchequer payments to housing authorities. S

Schedule 12 shall have effect for the purpose of terminating certain exchequer payments to housing authorities.

Textual Amendments
F5 S. 200 repealed by Housing (Scotland) Act 1988 (c. 43, SIF 61), s. 72(3), Sch. 10

#### Payment of subsidies

### 201 Payment of subsidies and accounting provisions. S

- (1) Any subsidy to be paid by the Secretary of State under this Part shall be payable at such times and in such manner as the Treasury may direct and subject to such conditions as to records, certificates, audit or otherwise, as the Secretary of State may, with the approval of the Treasury, impose.
- (2) Without prejudice to the generality of subsection (1), the making of any such payment shall be subject to the making of a claim for the payment in such form, and containing such particulars, as the Secretary of State may from time to time determine.
- (3) The aggregate amount of any one subsidy payable under this Part to a housing authority for any year shall be calculated to the nearest pound, by disregarding an odd amount of 50 pence, or less, and by treating an odd amount exceeding 50 pence as a whole pound.
- (4) Subsection (1) applies to Exchequer contributions payable under the enactments specified in Schedule 13 as it applies to subsidies paid under this Part, and Schedule 13 shall have effect for the purposes of this subsection.
- (5) Schedule 14 shall have effect for the purposes of specifying such Exchequer contributions as may be reduced, suspended or discontinued under section 202(3).

Secretary of State's power to vary Exchequer contributions

# Power of Secretary of State to reduce, suspend, discontinue or transfer particular Exchequer contributions.

- (1) The Secretary of State may in the circumstances mentioned in subsection (2) reduce the amount of a subsidy to be paid under this Part or suspend or discontinue such payment or part of such payment.
- (2) The circumstances are—
  - (a) where the Secretary of State is satisfied that the local authority has failed to discharge any of their functions;
  - (b) where the subsidy is payable subject to a condition, and the Secretary of State is satisfied that the condition has not been complied with.
- (3) The Secretary of State may, in any of the circumstances mentioned in subsection (5), reduce the amount of any Exchequer contribution being an Exchequer contribution falling to be made under any of the enactments specified in Schedule 14 in respect of a particular subsidised unit, or suspend or discontinue the payment of such Exchequer contributions or part thereof, as he thinks just in those circumstances.

- (4) Where an Exchequer contribution is made to a local authority in respect of a subsidised unit in relation to which an annual grant is payable by the authority to a development corporation or a housing association, then, if the amount of the Exchequer contribution is reduced or the payment of the Exchequer contribution or part of it is suspended or discontinued under this section, the authority may reduce the annual grant to a corresponding or any less extent or suspend the payment thereof, for a corresponding period or discontinue the payment, or of a corresponding part, as the case may be.
- (5) The circumstances referred to in subsection (3) are—
  - (a) that the Exchequer contribution is to be made to a local authority and the Secretary of State is satisfied that the authority have failed to discharge any of their duties under this Act or that they have failed to exercise any power mentioned therein in any case where any such power ought to have been exercised;
  - (b) that the Exchequer contributions fall to be made or the subsidy falls to be paid subject to any conditions and the Secretary of State is satisified that any of those conditions has not been complied with;
  - (c) that the subsidised unit has been converted, demolished or destroyed;
  - (d) that the subsidised unit is not fit to be used or has ceased to be used for the purpose for which it was intended;
  - (e) that the subsidised unit has been sold or has been leased for a stipulated duration exceeding 12 months;
  - (f) that the subsidised unit has been transferred, whether by sale or otherwise.
- (6) Where the Secretary of State's power under this section to discontinue the payment of the whole or part of any Exchequer contributions to be made to a recipient authority in respect of a particular subsidised unit becomes exercisable in the circumstances mentioned in paragraph (e) or paragraph (f) of subsection (5) and the subsidised unit has become vested in or has been leased to another recipient authority, then, if the Secretary of State exercised that power he may make to that other authority Exchequer contributions of the like amount as he would otherwise have made to the first-mentioned authority if the conditions subject to which the first-mentioned Exchequer contributions fell to be made had been complied with.
- (7) In this section—

"recipient authority" means a local authority, a development corporation [<sup>F6</sup>or a housing association].

"the subsidised unit" means the house, hostel or other land in respect of which Exchequer contributions fall to be made, whether they fall to be made in respect of it or its site or in respect of land comprising it or in respect of the cost of any houses, or the acquisition of any land, comprising it.

#### **Textual Amendments**

F6 Words substituted by Housing (Scotland) Act 1988 (c. 43, SIF 61), ss. 1, 3, Sch. 2 para. 12

#### **Changes to legislation:**

Housing (Scotland) Act 1987, PART IX is up to date with all changes known to be in force on or before 26 September 2023. 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. View outstanding changes

#### 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. 21(3)(i)s. 21(3)(ai)(ii) by 2001 asp 10 Sch. 10 para. 13(3)(c)para. 13(I)-(iii)
- s. 24(3)(f) and word(s) inserted by 2003 asp 10 s. 5(1) (This amendment not applied to legislation.gov.uk. S. 5 omitted (31.12.2012) without ever being in force by virtue of S.S.I. 2012/330, arts. 1, 13)
- s. 31(2C)(c) words substituted by 2004 asp 8 Sch. 4 para. 2
- s. 61(2)(a)(ia) by 2001 asp 10 Sch. 10 para. 13(6)(a)(ii)
- s. 63(1A)-(61C) by 2001 asp 10 s. 46(2)
- s. 66(1)(vi)(vii) by 2001 asp 10 Sch. 10 para. 13(9)(b)
- s. 286(a)(c) by 2001 asp 10 Sch. 10 para. 13(40)(a)(b)