



Housing Act 1988

1988 CHAPTER 50

PART II

HOUSING ASSOCIATIONS

Housing for Wales

F146

Textual Amendments

F1 S. 46 repealed (1.11.1998) by 1998 c. 38, ss. 140, 152, Sch. 16 para. 62, **Sch. 18 Pt. VI** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**

F247

Textual Amendments

F2 S. 47 repealed (1.11.1998) by 1998 c. 38, ss. 140, 152, Sch. 16 para. 63, **Sch. 18 Pt. VI** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**

Registration and issue of guidance

F348

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

Textual Amendments

F3 S. 48 repealed (E.W.) (1.10.1996) by 1996 c. 52, ss. 227, 231(4)(b), **Sch. 19 Pt. I**; S.I. 1996/2402, **art. 3** (subject to transitional provisions in **Sch.**); and repealed (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(2)**; S.S.I. 2001/336, art. 2(3), **Sch. Pt. II** Table (with transitional provisions and savings in art. 3)

F4 49

Textual Amendments

F4 S. 49 repealed (E.W.) (1.10.1996) by 1996 c. 52, ss. 227, 231(4)(b), **Sch. 19 Pt. I**; S.I. 1996/2402, **art. 3** (subject to transitional provisions in **Sch.**); and repealed (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(2)**; S.S.I. 2001/336, art. 2(3), **Sch. Pt. II** Table (with transitional provisions and savings in art. 3)

Grants: functions of [F5 Relevant Authority]

Textual Amendments

F5 Words in cross-heading substituted (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 61(1)(2)** (with ss. 139(2), 143(2)); S.I. 1998/2244, **art. 5**

50 Housing association grants. E+W

- (1) [F6 The [F7 Relevant Authority]] may make grants to [F8 housing associations which are registered social landlords] in respect of expenditure incurred or to be incurred by them in connection with housing activities; F9 . . .
- (2) As respects grants under this section the following, namely—
 - (a) the procedure to be followed in relation to applications for grant;
 - (b) the circumstances in which grant is or is not to be payable;
 - (c) the method for calculating, and any limitations on, the amount of grant; and
 - (d) the manner in which, and time or times at which, grant is to be paid,
 shall be such as may be specified by the [F7 Relevant Authority]. . . .
- (3) In making a grant under this section, the [F7 Relevant Authority] may provide that the grant is conditional on compliance by the association with such conditions as it may specify.
- (4) On such terms as it may, with the appropriate approval, specify, the [F7 Relevant Authority] may appoint a local housing authority which is willing to do so to act as its agent in connection with the assessment and payment of grant under this section; and, where such an appointment is made, the local housing authority shall act as such an agent in accordance with the terms of their appointment.

[F10 (5) In subsection (4) above “the appropriate approval” means—

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- (a) if the appointment is made by the Housing Corporation, the approval of the Secretary of State given with the consent of the Treasury, and
 - (b) if the appointment is made by the Secretary of State, the consent of the Treasury.]
- (6) Where—
- (a) a grant under this section is payable to an association, and
 - (b) at any time property to which the grant relates becomes vested in, or is leased for a term of years to, or reverts to, some other [^{F11}housing association which is a registered social landlord], or trustees for some other such association,
- this section (including this subsection) shall have effect after that time as if the grant, or such proportion of it as is specified or determined under subsection (7) below, were payable to that other association.
- (7) The proportion referred to in subsection (6) above is that which, in the circumstances of the particular case—
- (a) the [^{F7}Relevant Authority], acting in accordance with such principles as it may from time to time determine, may specify as being appropriate; or
 - (b) the [^{F7}Relevant Authority] may determine to be appropriate.
- (8) Where one of the associations mentioned in subsection (6) above is registered by the Housing Corporation and another is registered by [^{F12}Secretary of State], the determination mentioned in subsection (7) above shall be such as shall be agreed between the [^{F13}Housing Corporation and the Secretary of State].

Extent Information

- E1** This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

- F6** Word in s. 50(1) substituted (E.W.) (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(4)(a)(i)**
- F7** Words in s. 50 substituted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 61(1)(2)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F8** Words in s. 50(1) substituted (E.W.) (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(4)(a)(ii)**
- F9** Words in s. 50(1) repealed (with saving) (E.W.) (1.10.1996) by S.I. 1996/2325, art. 4(1)-(3), **Sch. 1 Pt. I**
- F10** S. 50(5) substituted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 64(2)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F11** Words in s. 50(6)(b) substituted (E.W.) (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(4)(b)**
- F12** Words in s. 50(8) substituted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 64(3)(a)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F13** Words in s. 50(8) substituted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 64(3)(b)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**

Modifications etc. (not altering text)

- C1** S. 50 restricted (E.W.) (1.4.1997) by 1996 c. 52, **ss. 28(1), 251(4)(b)** (with s. 51(4)); S.I. 1997/618, **art. 2** (subject to transitional provisions and savings in **Sch.**)
- S. 50 amended (E.W.) (1.4.1997) by 1996 c. 52, **ss. 28(6), 251(4)(b)** (with s. 51(4)); S.I. 1997/618, **art. 2** (subject to transitional provisions and savings in **Sch.**)

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- C2** S. 50 functions transferred (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008 \(S.I. 2008/2839\)](#), arts. 1(1), **2**; S.I. 2008/3068, **art. 2(1)(b)** (with arts. 6-12)
- C3** S. 50 modified (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008 \(S.I. 2008/2839\)](#), arts. 1(1), 3, **Sch. para. 4**; S.I. 2008/3068, **art. 2(1)(b)** (with arts. 6-12)

50 **Housing association grants.** S

- (1) The Housing Corporation and Housing for Wales may make grants to registered housing associations in respect of expenditure incurred or to be incurred by them in connection with housing activities; and any reference in the following provisions of this section to “the Corporation” shall be construed accordingly.
- (2) As respects grants under this section the following, namely—
 - (a) the procedure to be followed in relation to applications for grant;
 - (b) the circumstances in which grant is or is not to be payable;
 - (c) the method for calculating, and any limitations on, the amount of grant; and
 - (d) the manner in which, and time or times at which, grant is to be paid,
 shall be such as may be specified by the Corporation, acting in accordance with such principles as it may from time to time determine.
- (3) In making a grant under this section, the Corporation may provide that the grant is conditional on compliance by the association with such conditions as it may specify.
- (4) On such terms as it may, with the appropriate approval, specify, the Corporation may appoint a local housing authority which is willing to do so to act as its agent in connection with the assessment and payment of grant under this section; and, where such an appointment is made, the local housing authority shall act as such an agent in accordance with the terms of their appointment.
- (5) In subsection (4) above, “the appropriate approval” means the approval of the Secretary of State given with the consent of the Treasury.
- (6) Where—
 - (a) a grant under this section is payable to an association, and
 - (b) at any time property to which the grant relates becomes vested in, or is leased for a term of years to, or reverts to, some other registered housing association, or trustees for some other such association,
 this section (including this subsection) shall have effect after that time as if the grant, or such proportion of it as is specified or determined under subsection (7) below, were payable to that other association.
- (7) The proportion referred to in subsection (6) above is that which, in the circumstances of the particular case—
 - (a) the Corporation, acting in accordance with such principles as it may from time to time determine, may specify as being appropriate; or
 - (b) the Corporation may determine to be appropriate.
- (8) Where one of the associations mentioned in subsection (6) above is registered by the Housing Corporation and another is registered by Housing for Wales, the determination mentioned in subsection (7) above shall be such as shall be agreed between the two Corporations.

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Extent Information

- E8** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

51 Revenue deficit grants. **E+W**

- (1) [^{F14}The [^{F15}Relevant Authority]] may make a grant to a [^{F16}housing association which is a registered social landlord] if—
- in relation to all housing activities of the association,
 - in relation to housing activities of the association of a particular description, or
 - in relation to particular housing activities of the association,
- the association's expenditure as calculated by the [^{F15}Relevant Authority]. . . for any period (including a period which is wholly or partly a future period) exceeds its income as so calculated for that period.
- (2) In calculating an association's expenditure or income for the purposes of subsection (1) above, [^{F17}the Corporation]—
- shall act in accordance with such principles as it may from time to time determine; and
 - may act on such assumptions (whether or not borne out or likely to be borne out by events) as it may from time to time determine.
- (3) Subsections (2) and (3) of section 50 above shall apply for the purposes of this section as they apply for the purposes of that section.

Extent Information

- E2** This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

- F14** Word in s. 51(1) substituted (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(5)(a)(i)**
- F15** Words in s. 51 substituted (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 61(1)(2)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F16** Words in s. 51(1) substituted (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(5)(a)(ii)**
- F17** Words in s. 51(2) substituted (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(5)(b)**

Modifications etc. (not altering text)

- C4** S. 51 restricted (1.4.1997) by 1996 c. 52, **ss. 28(2), 251(4)(b)**, (with s. 51(4)); S.I. 1997/618, **art. 2** (subject to transitional provisions and savings in Sch.)
S. 51 amended (1.4.1997) by 1996 c. 52, **ss. 28(6), 251(4)(b)**; S.I. 1997/618, **art. 2** (subject to transitional provisions and savings in Sch.)
- C5** S. 51 functions transferred (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008](#) (S.I. 2008/2839), arts. 1(1), **2**; S.I. 2008/3068, **art. 2(1)(b)** (with arts. 6-12)
- C6** S. 51 modified (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008](#) (S.I. 2008/2839), arts. 1(1), 3, **Sch. para. 4**; S.I. 2008/3068, **art. 2(1)(b)** (with arts. 6-12)

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51 Revenue deficit grants. **S**

- (1) The Housing Corporation or, as the case may be, Housing for Wales may make a grant to a registered housing association if—
 - (a) in relation to all housing activities of the association,
 - (b) in relation to housing activities of the association of a particular description, or
 - (c) in relation to particular housing activities of the association,
 the association's expenditure as calculated by the Corporation concerned for any period (including a period which is wholly or partly a future period) exceeds its income as so calculated for that period.
- (2) In calculating an association's expenditure or income for the purposes of subsection (1) above, the Housing Corporation or, as the case may be, Housing for Wales—
 - (a) shall act in accordance with such principles as it may from time to time determine; and
 - (b) may act on such assumptions (whether or not borne out or likely to be borne out by events) as it may from time to time determine.
- (3) Subsections (2) and (3) of section 50 above shall apply for the purposes of this section as they apply for the purposes of that section.

Extent Information

- E9** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

52 Recovery etc. of grants. **E+W**

- (1) Where a grant to which this section applies, that is to say—
 - (a) a grant under section 50 or 51 above, or
 - (b) a grant under section 41 of the 1985 Act or any enactment replaced by that section, or
 - (c) a grant under section 2(2) of the ^{M1}Housing (Scotland) Act 1988,
 has been made to a [^{F18}housing association which is a registered social landlord], the powers conferred by subsection (2) below are exercisable in such events (including the association not complying with any conditions) as the [^{F19}Relevant Authority] may from time to time determine (in this section referred to as “relevant events”).
- (2) The [^{F19}Relevant Authority]. . . may—
 - (a) reduce the amount of, or of any payment in respect of, the grant;
 - (b) suspend or cancel any instalment of the grant; or
 - (c) direct the association [^{F20}to apply or appropriate for such purposes as the [^{F19}Relevant Authority] may specify, or to pay to the [^{F19}Relevant Authority]] an amount equal to the whole, or such proportion as it may specify, of the amount of any payment made to the association in respect of the grant,
 and a direction under paragraph (c) above [^{F21}may require the application, appropriation or payment of an amount with interest] in accordance with subsections (7) to (9) below.
- (3) Where, after a grant to which this section applies has been made to an association, a relevant event occurs, the association shall notify the [^{F19}Relevant Authority] and, if

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- so required by written notice of the [^{F19}Relevant Authority], shall furnish it with such particulars of and information relating to the event as are specified in the notice.
- (4) Where a grant to which this section applies (other than one falling within subsection (1)(c) above) has been made to an association, the Chief Land Registrar may furnish the [^{F19}Relevant Authority] with such particulars and information as it may reasonably require for the purpose of ascertaining whether a relevant event has occurred; but this subsection shall cease to have effect on the day appointed under section 3(2) of the ^{M2}Land Registration Act 1988 for the coming into force of that Act.
- (5) Where—
- (a) a grant to which this section applies has been made to an association, and
 - (b) at any time property to which the grant relates becomes vested in, or is leased for a term of years to, or reverts to, some other [^{F22}housing association which is a registered social landlord], or trustees for some other such association,
- this section (including this subsection) shall have effect after that time as if the grant, or such proportion of it as is specified or determined under subsection (6) below, had been made to that other association.
- (6) The proportion referred to in subsection (5) above is that which, in the circumstances of the particular case,—
- (a) the [^{F19}Relevant Authority], acting in accordance with such principles as it may from time to time determine, may specify as being appropriate; or
 - (b) the [^{F19}Relevant Authority] may determine to be appropriate.
- (7) A direction under subsection (2)(c) above [^{F23}requiring the application, appropriation or payment of an amount with interest] shall specify, in accordance with subsection (9) below,—
- (a) the rate or rates of interest (whether fixed or variable) which is or are applicable;
 - (b) the date from which interest is payable, being not earlier than the date of the relevant event; and
 - (c) any provision for suspended or reduced interest which is applicable.
- (8) In subsection (7)(c) above—
- (a) the reference to a provision for suspended interest is a reference to a provision whereby, if [^{F24}the principle amount is applied, appropriated or paid] before a date specified in the direction, no interest will be payable for any period after the date of the direction; and
 - (b) the reference to a provision for reduced interest is a reference to a provision whereby, if [^{F25}the principle amount is so applied, appropriated or paid], any interest payable will be payable at a rate or rates lower than the rate or rates which would otherwise be applicable.
- (9) The matters specified in a direction as mentioned in paragraphs (a) to (c) of subsection (7) above shall be either—
- (a) such as the [^{F19}Relevant Authority], acting in accordance with such principles as it may from time to time determine, may specify as being appropriate, or
 - (b) such as the [^{F19}Relevant Authority] may determine to be appropriate in the particular case.

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Extent Information

- E3** This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

- F18** Words in s. 52(1) substituted (E.W.) (1.10.1996) by [S.I. 1996/2325](#), [art. 5\(1\)](#), [Sch. 2 para. 18\(6\)\(a\)](#)
- F19** Words in s. 52 substituted (E.W.) (1.11.1998) by [1998 c. 38](#), [s. 140](#), [Sch. 16 para. 61\(1\)\(2\)](#) (with [ss. 139\(2\)](#), [141\(1\)](#), [143\(2\)](#)); [S.I. 1998/2244](#), [art. 5](#)
- F20** Words in s. 52(2)(c) substituted (E.W.) (1.10.1996 for specified purposes, otherwise 1.4.1997) by [1996 c. 52](#), [ss. 28\(3\)\(a\)](#), [231\(4\)\(b\)](#) (with [s. 51\(4\)](#)); [S.I. 1996/2402](#), [art. 5](#); [S.I. 1997/618](#), [art. 2](#) (subject to transitional provisions in [Sch.](#))
- F21** Words in s. 52(2) substituted (E.W.) (1.10.1996 for specified purposes, otherwise 1.4.1997) by [1996 c. 52](#), [ss. 28\(3\)\(b\)](#), [231\(4\)\(b\)](#); [S.I. 1996/2402](#), [art. 5](#); [S.I. 1997/618](#), [art. 2](#) (subject to transitional provisions in [Sch.](#))
- F22** Words in s. 52(5)(b) substituted (E.W.) (1.10.1996) by [S.I. 1996/2325](#), [art. 5\(1\)](#), [Sch. 2 para. 18\(6\)\(b\)](#)
- F23** Words in s. 52(7) substituted (E.W.) (1.10.1996 for specified purposes, otherwise 1.4.1997) by [1996 c. 52](#), [ss. 28\(3\)\(c\)](#), [231\(4\)\(b\)](#) (with [s. 51\(4\)](#)); [S.I. 1996/2402](#), [art. 5](#); [S.I. 1997/618](#), [art. 2](#) (subject to transitional provisions in [Sch.](#))
- F24** Words in s. 52(8)(a) substituted (E.W.) (1.10.1996 for specified purposes, otherwise 1.4.1997) by [1996 c. 52](#), [ss. 28\(3\)\(d\)](#), [231\(4\)\(b\)](#) (with [s. 51\(4\)](#)); [S.I. 1996/2402](#), [art. 5](#); [S.I. 1997/618](#), [art. 2](#) (subject to transitional provisions in [Sch.](#))
- F25** Words in s. 52(8)(b) substituted (E.W.) (1.10.1996 for specified purposes, otherwise 1.4.1997) by [1996 c. 52](#), [ss. 28\(3\)\(e\)](#), [231\(4\)\(b\)](#) (with [s. 51\(4\)](#)); [S.I. 1996/2402](#), [art. 5](#); [S.I. 1997/618](#), [art. 2](#) (subject to transitional provisions in [Sch.](#))

Modifications etc. (not altering text)

- C7** S. 52 excluded (E.W.) (1.8.1996 for specified purposes, otherwise 1.4.1997) by [1996 c. 52](#), [ss. 24\(7\)](#), [231\(4\)\(b\)](#) (with [s. 51\(4\)](#)); [S.I. 1996/2048](#), [art. 3](#); [S.I. 1996/618](#), [art. 2](#) (subject to transitional provisions in [Sch.](#))
- C8** Ss. 50-55 amended (1.4.1997) by [1996 c. 52](#), [s. 28\(6\)](#) (with [s. 51\(4\)](#)); [S.I. 1997/618](#), [art. 2](#) (subject to transitional provisions and savings in [Sch.](#))
- C9** S. 52 functions transferred (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008](#) ([S.I. 2008/2839](#)), [arts. 1\(1\)](#), [2](#); [S.I. 2008/3068](#), [art. 2\(1\)\(b\)](#) (with [arts. 6-12](#))
- C10** S. 52 modified (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008](#) ([S.I. 2008/2839](#)), [arts. 1\(1\)](#), [3](#), [Sch. para. 4](#); [S.I. 2008/3068](#), [art. 2\(1\)\(b\)](#) (with [arts. 6-12](#))
- C11** S. 52 modified (E.W.) (1.12.2008) by [The Transfer of Housing Corporation Functions \(Modifications and Transitional Provisions\) Order 2008](#) ([S.I. 2008/2839](#)), [arts. 1\(1\)](#), [3](#), [Sch. para. 3\(10\)](#); [S.I. 2008/3068](#), [art. 2\(1\)\(b\)](#) (with [arts. 6-12](#))

Marginal Citations

- M1** [1988 c. 43](#).
- M2** [1988 c. 3](#).

52 Recovery etc. of grants. **S**

- (1) Where a grant to which this section applies, that is to say—
- (a) a grant under section 50 or 51 above, or

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- (b) a grant under section 41 of the 1985 Act or any enactment replaced by that section, or
 - (c) a grant under section 2(2) of the ^{M8}Housing (Scotland) Act 1988, has been made to a registered [^{F41}social landlord], the powers conferred by subsection (2) below are exercisable in such events (including the association not complying with any conditions) as the Corporation may from time to time determine (in this section referred to as “relevant events”).
- (2) The Corporation, acting in accordance with such principles as it may from time to time determine, may—
- (a) reduce the amount of, or of any payment in respect of, the grant;
 - (b) suspend or cancel any instalment of the grant; or
 - (c) direct the [^{F42}landlord] to pay to it an amount equal to the whole, or such proportion as it may specify, of the amount of any payment made to the [^{F42}landlord] in respect of the grant,
- and a direction under paragraph (c) above requiring the payment of any interest on that amount in accordance with subsections (7) to (9) below.
- (3) Where, after a grant to which this section applies has been made to [^{F43}a registered social landlord], a relevant event occurs, the [^{F43}landlord] shall notify the Corporation and, if so required by written notice of the Corporation, shall furnish it with such particulars of and information relating to the event as are specified in the notice.
- (4) Where a grant to which this section applies (other than one falling within subsection (1) (c) above) has been made to [^{F43}a registered social landlord], the Chief Land Registrar may furnish the Corporation with such particulars and information as it may reasonably require for the purpose of ascertaining whether a relevant event has occurred; but this subsection shall cease to have effect on the day appointed under section 3(2) of the ^{M9}Land Registration Act 1988 for the coming into force of that Act.
- (5) Where—
- (a) a grant to which this section applies has been made to [^{F44}a registered social landlord], and
 - (b) at any time property to which the grant relates becomes vested in, or is leased for a term of years to, or reverts to, some other registered [^{F44}social landlord], or trustees for some other such [^{F44}landlord],
- this section (including this subsection) shall have effect after that time as if the grant, or such proportion of it as is specified or determined under subsection (6) below, had been made to that other [^{F44}landlord].
- (6) The proportion referred to in subsection (5) above is that which, in the circumstances of the particular case,—
- (a) the Corporation, acting in accordance with such principles as it may from time to time determine, may specify as being appropriate; or
 - (b) the Corporation may determine to be appropriate.
- (7) A direction under subsection (2)(c) above requiring the payment of interest on the amount directed to be paid to the Corporation shall specify, in accordance with subsection (9) below,—
- (a) the rate or rates of interest (whether fixed or variable) which is or are applicable;

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- (b) the date from which interest is payable, being not earlier than the date of the relevant event; and
 - (c) any provision for suspended or reduced interest which is applicable.
- (8) In subsection (7)(c) above—
- (a) the reference to a provision for suspended interest is a reference to a provision whereby, if the amount which is directed to be paid to the Corporation is paid before a date specified in the direction, no interest will be payable for any period after the date of the direction; and
 - (b) the reference to a provision for reduced interest is a reference to a provision whereby, if that amount is so paid, any interest payable will be payable at a rate or rates lower than the rate or rates which would otherwise be applicable.
- (9) The matters specified in a direction as mentioned in paragraphs (a) to (c) of subsection (7) above shall be either—
- (a) such as the Corporation, acting in accordance with such principles as it may from time to time determine, may specify as being appropriate, or
 - (b) such as the Corporation may determine to be appropriate in the particular case.
- [^{F45}(10) In this section and section 53, “registered social landlord” has the same meaning as in the Housing (Scotland) Act 2001 (asp 10).]

Extent Information

- E10** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

Textual Amendments

- F41** Words in s. 52(1) substituted (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(3)(a)**; S.S.I. 2001/397, art. 2(2), **Sch.** Table (subject to transitional provisions and savings in arts. 3-6)
- F42** Words in s. 52(2)(c) substituted (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(3)(b)**; S.S.I. 2001/397, art. 2(2), **Sch.** Table (subject to transitional provisions and savings in arts. 3-6)
- F43** Words in S. 52(3)(4) substituted (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para 15(3)(c)(d)**; S.S.I. 2001/397, art. 2(2), **Sch.** Table (subject to transitional provisions and savings in arts. 3-6)
- F44** Words in s. 52(5) substituted (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(3)(e)**; S.S.I. 2001/397, art. 2(2), **Sch.** Table (subject to transitional provisions and savings in arts. 3-6)
- F45** S. 52(10) inserted (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(3)(f)**; S.S.I. 2001/397, art. 2(2), **Sch.** Table (subject to transitional provisions and savings in arts. 3-6)

Marginal Citations

- M8** 1988 c. 43.
M9 1988 c. 3.

53 Determinations under Part II. **E+W**

- (1) A general determination may either—
- (a) make the same provision for all cases; or
 - (b) make different provision for different cases or descriptions of cases, including different provision for different areas or for different descriptions of housing associations or housing activities;

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

and for the purposes of this subsection descriptions may be framed by reference to any matters whatever, including in particular, in the case of housing activities, the manner in which they are financed.

- [^{F26}(2) The [^{F27}Housing Corporation] shall not make a general determination under the foregoing provisions of this Part except with the approval of the Secretary of State]
- (3) Before making a general determination, the [^{F28}Relevant Authority] shall consult such bodies appearing to it to be representative of housing associations as it considers appropriate; and after making such a determination, the [^{F28}Relevant Authority] shall publish the determination in such manner as it considers appropriate for bringing the determination to the notice of the associations concerned.
- (4) In this section “general determination” means a determination under any provision of sections 50 to 52 above, other than a determination relating solely to a particular case.

Extent Information

- E4** This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

- F26** S. 53(2) substituted (1.8.1996) by 1996 c. 52, ss. 28(4), 231(4)(b) (with s. 51(4)); S.I. 1996/2048, art. 2
- F27** Words in s. 53(2) substituted (1.11.1998) by 1998 c. 38, s. 140, Sch. 16 para. 65 (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, art. 5
- F28** Words in s. 53 substituted (1.11.1998) by 1998 c. 38, s. 140, Sch. 16 para. 61(1)(2) (with ss. 139(2), 143(2)); S.I. 1998/2244, art. 5

Modifications etc. (not altering text)

- C12** S. 53 applied by section 87 of the Housing Associations Act 1985 (c. 69, SIF 61), as substituted by Local Government and Housing Act 1989 (c.42, SIF 61), s. 183
- C13** Ss. 50-55 amended (1.4.1997) by 1996 c. 52, ss. 28(6), 231(4)(b) (with s. 51(4)); S.I. 1997/618, art. 2 (subject to transitional provisions and savings in Sch.)
- C14** S. 53 functions transferred (E.W.) (1.12.2008) by The Transfer of Housing Corporation Functions (Modifications and Transitional Provisions) Order 2008 (S.I. 2008/2839), arts. 1(1), 2; S.I. 2008/3068, art. 2(1)(b) (with arts. 6-12)
- C15** S. 53 modified (E.W.) (1.12.2008) by The Transfer of Housing Corporation Functions (Modifications and Transitional Provisions) Order 2008 (S.I. 2008/2839), arts. 1(1), 3, Sch. para. 4; S.I. 2008/3068, art. 2(1)(b) (with arts. 6-12)

53 Determinations under Part II. **S**

- (1) A general determination may either—
- make the same provision for all cases; or
 - make different provision for different cases or descriptions of cases, including different provision for different areas or for different descriptions of [^{F46}registered social landlords] or housing activities;

and for the purposes of this subsection descriptions may be framed by reference to any matters whatever, including in particular, in the case of housing activities, the manner in which they are financed.

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

- (2) The Corporation shall not make a determination under the foregoing provisions of this Part except with the approval of the Secretary of State given, in the case of a general determination, with the consent of the Treasury.
- (3) Before making a general determination, the Corporation shall consult such bodies appearing to it to be representative of [^{F47}registered social landlords] as it considers appropriate; and after making such a determination, the Corporation shall publish the determination in such manner as it considers appropriate for bringing the determination to the notice of the [^{F47}landlords] concerned.
- (4) In this section “general determination” means a determination under any provision of sections 50 to 52 above, other than a determination relating solely to a particular case.

Extent Information

- E11** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

Textual Amendments

- F46** Words in s. 53(1)(b) substituted (1.11.2001) by [2001 asp 10, s. 112, Sch. 10 para. 15\(4\)\(a\)](#); S.S.I. [2001/397, art. 2\(2\)](#), [Sch. Table](#) (subject to transitional provisions and savings in arts. 3-6)
- F47** Words in s. 53(3) substituted (1.11.2001) by [2001 asp 10, s. 112, Sch. 10 para. 15\(4\)\(b\)](#); S.S.I. [2001/397, art. 2\(2\)](#), [Sch. Table](#) (subject to transitional provisions and savings in arts. 3-6)

Modifications etc. (not altering text)

- C17** S. 53 applied by section 87 of the [Housing Associations Act 1985 \(c. 69, SIF 61\)](#), as substituted by [Local Government and Housing Act 1989 \(c.42, SIF 61\), s. 183](#)

Grants: functions of Secretary of State

54 Tax relief grants. **E+W**

- (1) If a housing association makes a claim to the Secretary of State in respect of a period and satisfies him that throughout the period it was a housing association to which this section applies and its functions either—
 - (a) consisted exclusively of the function of providing or maintaining housing accommodation for letting or hostels and activities incidental to that function, or
 - (b) included that function and activities incidental to that function,
 the Secretary of State may make grants to the association for affording relief from tax chargeable on the association.
- (2) This section applies to a housing association at any time if, at that time—
 - (a) it is [^{F29}a registered social landlord];
 - (b) it does not trade for profit; and
 - (c) it is not approved for the purposes of section 488 of the ^{M3}Income and Corporation Taxes Act 1988 (tax treatment of co-operative housing associations).

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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) References in this section to tax chargeable on an association are to income tax (other than income tax which the association is entitled to deduct on making any payment) and corporation tax.
- (4) A grant under this section may be made—
- (a) in a case falling within subsection (1)(a) above, for affording relief from any tax chargeable on the association for the period in respect of which the claim is made; and
 - (b) in a case falling within subsection (1)(b) above, for affording relief from such part of any tax so chargeable as the Secretary of State considers appropriate having regard to the other functions of the association;
- and in any case 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.
- (5) The conditions may include conditions for securing the repayment in whole or in part of a grant made to an association—
- (a) in the event of tax in respect of which it was made being found not to be chargeable; or
 - (b) in such other events (including the association beginning to trade for profit) as the Secretary of State may determine.
- (6) A claim under this section shall be made in such manner and shall be supported by such evidence as the Secretary of State may direct.
- (7) 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 on a claim or whether a grant should be repaid or the amount of such grant or repayment.
- (8) In this section “letting” includes—
- (a) in England and Wales, the grant of a shared ownership lease or a licence to occupy;
 - (b) in Scotland, disposal under a shared ownership agreement or the grant of a right or permission to occupy.

Extent Information

E5 This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

F29 Words in s. 54(2) substituted (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(7)**

Modifications etc. (not altering text)

C16 Ss. 50-55 amended (1.4.1997) by 1996 c. 52, ss. 28(6), 231(4)(b) (with s. 51(4)); S.I. 1997/618, **art. 2** (subject to transitional provisions and savings in Sch.)

Marginal Citations

M3 1988 c. 1.

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

54 Tax relief grants. **S**

- (1) If a housing association makes a claim to the Secretary of State in respect of a period and satisfies him that throughout the period it was a housing association to which this section applies and its functions either—
 - (a) consisted exclusively of the function of providing or maintaining housing accommodation for letting or hostels and activities incidental to that function, or
 - (b) included that function and activities incidental to that function,
 the Secretary of State may make grants to the association for affording relief from tax chargeable on the association.
- (2) This section applies to a housing association at any time if, at that time—
 - (a) it is registered;
 - (b) it does not trade for profit; and
 - (c) it is not approved for the purposes of section 488 of the ^{M10}Income and Corporation Taxes Act 1988 (tax treatment of co-operative housing associations).
- (3) References in this section to tax chargeable on an association are to income tax (other than income tax which the association is entitled to deduct on making any payment) and corporation tax.
- (4) A grant under this section may be made—
 - (a) in a case falling within subsection (1)(a) above, for affording relief from any tax chargeable on the association for the period in respect of which the claim is made; and
 - (b) in a case falling within subsection (1)(b) above, for affording relief from such part of any tax so chargeable as the Secretary of State considers appropriate having regard to the other functions of the association;
 and in any case 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.
- (5) The conditions may include conditions for securing the repayment in whole or in part of a grant made to an association—
 - (a) in the event of tax in respect of which it was made being found not to be chargeable; or
 - (b) in such other events (including the association beginning to trade for profit) as the Secretary of State may determine.
- (6) A claim under this section shall be made in such manner and shall be supported by such evidence as the Secretary of State may direct.
- (7) 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 on a claim or whether a grant should be repaid or the amount of such grant or repayment.
- (8) In this section “letting” includes—
 - (a) in England and Wales, the grant of a shared ownership lease or a licence to occupy;
 - (b) in Scotland, disposal under a shared ownership agreement or the grant of a right or permission to occupy.

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

Extent Information

E12 This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

Marginal Citations

M10 1988 c. 1.

55 Surplus rental income.

F30

Textual Amendments

F30 S. 55 repealed (S.) (30.9.2002) by 2001 asp 10 para. 15(5), s. 112, Sch. 10 para. 15(5); S.I. 2002/321, art. 2 (with art. 3-5) and omitted (E.W.) (18.1.2005) by virtue of Housing Act 2004 (c. 34), ss. 218, 270, Sch. 11 para. 5 and repealed (6.4.2006 for E. and 16.6.2006 for W.) by Housing Act 2004 (c. 34), ss. 266, 270, Sch. 16; S.I. 2006/1060, art. 2(1)(e)(ix) (with Sch.); S.I. 2006/1535, art. 2(c)(ix) (with Sch.)

Miscellaneous and supplemental

F31 **56**

Textual Amendments

F31 S. 56 repealed (2.4.2001) by 2000 c. 34, s. 9(2), Sch. 3; S.I. 2001/566, art. 2

57 Delegation of certain functions. **E+W**

The Secretary of State may delegate to the [^{F32}Housing Corporation], to such extent and subject to such conditions as he may specify, any of his functions [^{F33}, so far as they relate to English registered social landlords,] under—

- (a) section 54 or 55 above;
 - (b) sections 53 (recoupment of surplus rental income), 54 to 57 (deficit grants) and 62 (grants for affording tax relief) of the 1985 Act, so far as continuing in force after the passing of this Act; and
 - (c) Parts I and II of Schedule 5 to the 1985 Act (residual subsidies);
- and where he does so, references to him in those provisions shall be construed accordingly.

[^{F34}In this section “English registered social landlords” means social landlords registered in the register maintained by the Housing Corporation under section 1 of the ^{M4}Housing Act 1996.]

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

Extent Information

- E6** This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

- F32** Words in s. 57 substituted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 66(a)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F33** Words in s. 57 inserted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 66(b)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F34** Definition of "English registered social landlords" in s. 57 inserted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 66(c)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**

Marginal Citations

- M4** 1996 c. 52.

57 Delegation of certain functions. **S**

The Secretary of State may delegate to the Corporation, to such extent and subject to such conditions as he may specify, any of his functions under—

- (a) section 54 or 55 above;
- (b) sections 53 (recoupment of surplus rental income), 54 to 57 (deficit grants) and 62 (grants for affording tax relief) of the 1985 Act, so far as continuing in force after the passing of this Act; and
- (c) Parts I and II of Schedule 5 to the 1985 Act (residual subsidies);

and where he does so, references to him in those provisions shall be construed accordingly.

Extent Information

- E13** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

[^{F35}58 Application of Housing Acts to certain transactions.

- (1) This section applies to any tenant of a publicly-funded house who, but for paragraph 1 of Schedule 5 to the ^{M5}Housing Act 1985 (no right to buy where landlord a charitable housing trust or housing association), would have the right to buy under Part V of the Housing Act 1985.
- (2) A house is publicly-funded for the purposes of subsection (1) above if a grant under section 50 above, or a grant under section 41 of the 1985 Act or any enactment replaced by that section, has been paid in respect of a project which included—
 - (a) the acquisition of the house;
 - (b) the acquisition of a building and the provision of the house by means of the conversion of the building; or
 - (c) the acquisition of land and the construction of the house on the land.
- (3) Where a registered housing association contracts for the acquisition of a house and, without taking the conveyance, grant or assignment, disposes of its interest at

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

a discount to a tenant to whom this section applies, the provisions mentioned in subsection (4) below shall have effect as if the association first acquired the house and then disposed of it to the tenant.

- (4) The said provisions are—
- section 4 of the 1985 Act (eligibility for registration);
 - section 8 of that Act (disposal of land by registered housing associations);
 - section 9 of that Act (consent of Corporation to disposals);
 - section 79(2) of that Act (power of Corporation to lend to person acquiring interest from registered housing association);
 - Schedule 2 to that Act (covenants for repayments of discount on early disposal and restricting disposal of houses in National Parks etc.); and
 - section 130 of the ^{M6}Housing Act 1985 (reduction of discount on exercise of right to buy where previous discount given).]

Textual Amendments

F35 S. 58 repealed (E.W.) (1.10.1996) by 1996 c. 52, ss. 51(4), 55, 227, 231(4)(b), Sch. 3 para. 10, Sch. 19 Pt. I (with s. 51(4)); S.I. 1996/2402, art. 3 (subject to transitional provisions in Sch.)

Marginal Citations

M5 1985 c. 68.
M6 1985 c. 68.

59 Interpretation of Part II and amendments of Housing Associations Act 1985. **E** **+W**

- (1) In this Part of this Act—
- (a) “the 1985 Act” means the ^{M7}Housing Associations Act 1985; and
 - (b) [^{F36}subject to subsections (1A) and (1B) below] expressions used in this Part have the same meaning as in the 1985 Act.

[^{F37}(1A) Expressions used in sections 50 to [^{F38}54] and 57 above have the same meaning as in Part I of the Housing Act 1996, subject as follows.

- (1B) In those sections “housing activities” and “shared ownership lease”, in relation to times, circumstances and purposes before the commencement of section 1 of the Housing Act 1996 (the register of social landlords), have the same meaning as in the 1985 Act.]

- (2) The 1985 Act shall have effect subject to the amendments in Schedule 6 to this Act, being amendments—
- (a) extending the supervisory powers conferred by Part I of the 1985 Act;
 - (b) making provision incidental to and consequential upon ^{F39}. . . the establishment by the Housing (Scotland) Act 1988 of Scottish Homes;
 - (c) making provision incidental to and consequential upon [^{F40}the] provisions of this Part of this Act and the provisions of Part IV of this Act; and
 - (d) varying the grounds on which the Secretary of State may remove a member of the Housing Corporation from office.

- (3) In Schedule 6 to this Act,—

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

- (a) Part I contains amendments of Part I of the 1985 Act, including amendments which reproduce the effect of amendments made by Schedule 3 to the Housing (Scotland) Act 1988 with respect to Scottish Homes; and
 - (b) Parts II and III contain amendments of Parts II and III respectively of the 1985 Act.
- (4) Without prejudice to the operation of Schedule 3 to the Housing (Scotland) Act 1988 in relation to anything done before the day appointed for the coming into force of this section, for the purpose of giving effect to the amendments in Part I of Schedule 6 to this Act, the said Schedule 3 shall be deemed never to have come into force.

Extent Information

- E7** This version of this provision extends to England and Wales only; a separate version has been created for Scotland only

Textual Amendments

- F36** Words in s. 59(1)(b) substituted (E.W.) (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(9)(b)**
- F37** S. 59(1A)(1B) inserted (E.W.) (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 18(9)(c)**
- F38** Word in s. 59(1A) substituted (E.W.) (18.1.2005) by Housing Act 2004 (c. 34), ss. 218, 270, **Sch. 11 para. 6**
- F39** Words in s. 59(2)(b) repealed (E.W.) (1.11.1998) by 1998 c. 38, ss. 140, 152, Sch. 16 para. 67(a), **Sch. 18 Pt. VI** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**
- F40** Word in s. 59(2)(c) substituted (E.W.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 67(b)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**

Marginal Citations

- M7** 1985 c. 69.

59 Interpretation of Part II and amendments of Housing Associations Act 1985. **S**

- (1) In this Part of this Act—
- (a) “the 1985 Act” means the ^{M11}Housing Associations Act 1985; and
 - (b) except as provided in section 50(1) above, “the Corporation”^{F48} means ^{F49}the Scottish Ministers]] and other expressions used in this Part have the same meaning as in the 1985 Act.
- (2) The 1985 Act shall have effect subject to the amendments in Schedule 6 to this Act, being amendments—
- (a) extending the supervisory powers conferred by Part I of the 1985 Act;
 - ^{F50}(b)
 - (c) making provision incidental to and consequential upon ^{F51}the] provisions of this Part of this Act and the provisions of Part IV of this Act; and
 - (d) varying the grounds on which the Secretary of State may remove a member of the Housing Corporation from office.
- (3) In Schedule 6 to this Act,—
- (a) Part I contains amendments of Part I of the 1985 Act, including amendments which reproduce the effect of amendments made by Schedule 3 to the Housing (Scotland) Act 1988 with respect to Scottish Homes; and

Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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)

- (b) Parts II and III contain amendments of Parts II and III respectively of the 1985 Act.
- (4) Without prejudice to the operation of Schedule 3 to the Housing (Scotland) Act 1988 in relation to anything done before the day appointed for the coming into force of this section, for the purpose of giving effect to the amendments in Part I of Schedule 6 to this Act, the said Schedule 3 shall be deemed never to have come into force.

Extent Information

- E14** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only

Textual Amendments

- F48** Words in s. 59(1)(b) inserted (S.) (1.10.1996) by S.I. 1996/2325, art. 5(1), **Sch. 2 para. 19(9)(a)**
- F49** Words in s. 59(1)(b) substituted (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(6)(a)**; S.S.I. 2001/397, art. 2(2), **Sch. Table** (subject to transitional provisions and savings in arts. 3-6)
- F50** S. 59(2)(b) repealed (S.) (1.11.2001) by 2001 asp 10, s. 112, **Sch. 10 para. 15(6)(b)**; S.S.I. 2001/397, art. 2(2), **Sch. Table** (subject to transitional provisions and savings in arts. 3-6)
- F51** Word in s. 59(2)(c) substituted (S.) (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 67(b)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art. 5**

Marginal Citations

- M11** 1985 c. 69.

Status:

Point in time view as at 18/01/2005.

Changes to legislation:

Housing Act 1988, Part II is up to date with all changes known to be in force on or before 23 January 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.