



Llywodraeth Cymru
Welsh Government

Sarn Mynarch
Llandudno Junction
LL31 9RZ

Eich cyf / Your ref:

Dyddiad / Date: 28 July 2017

Dear ,

ATISN 11378 - Tai Ceredigion

Thank you for your request which I received on 3 July, regarding Cymdeithas Tai Ceredigion.

You asked the following 6 questions:

1. For what purpose does Tai Ceredigion receive a dowry from Welsh Government of £1.6 million per annum over 29 years.
2. Under what legislation / regulation is Tai Ceredigion able to sell vacant properties.
3. Is Tai Ceredigion exempt from corporation tax on its non-charitable activities.
4. Are shared ownership property, now being promoted, classified as social housing or market housing.
5. Does the VAT shelter extend to the provision of social housing. On development sites where a mix of social and market housing is provided how is VAT recorded.
6. At project level, how are public and private funds segregated in the accounting system to ensure that public funds are used for the provision of social housing and not used to subsidise the provision of market housing.

The answers to these questions are as follows:

1. I have decided that this information is exempt from disclosure under Section 21(1) of the Freedom of Information Act and is therefore withheld. The reason for applying this exemption is set out in full at the attached annex to this letter.
2. Disposal of property by large scale voluntary transfer organisations is covered by Section 133 of the Housing Act 1988 for properties that were transferred from the Local Authority, or Section 9 of the Housing Act 1996 for properties that it acquired subsequent to stock transfer from the Local Authority.

Rydym yn croesawu gohebiaeth Gymraeg. Cewch ateb Cymraeg i bob gohebiaeth Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome correspondence in Welsh. Correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not involve any delay.

3. We do not hold the information requested. Issues to do with corporation tax would be for individual housing associations to agree with HMRC
4. It is not clear which properties you are referring to in your enquiry so I am unable to provide a specific answer. However generally speaking, Shared Ownership property is not classified as Social Housing, but as Affordable Housing. Currently, Shared Ownership properties are not eligible for grant funding from the Welsh Government.
5. We do not hold the information requested. Issues to do with VAT, and therefore the VAT shelter is a matter for the individual housing association to agree with HMRC
6. I have decided that this information is exempt from disclosure under Section 21(1) of the Freedom of Information Act and is therefore withheld. The reason for applying this exemption is set out in full at the attached annex to this letter.

If you are dissatisfied with the Welsh Government's handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Government's Freedom of Information Officer at:

Information Rights Unit,
Welsh Government,
Cathays Park,
Cardiff,
CF10 3NQ

or Email: FreedomOfInformationOfficer@wales.gsi.gov.uk

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at:

Information Commissioner's Office,
Wycliffe House,
Water Lane,
Wilmslow,
Cheshire,
SK9 5AF.

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely

ANNEX 1

I have decided to withhold the following information:

Information being withheld	Section number and exemption name
For what purpose does Tai Ceredigion receive a dowry from Welsh Government of £1.6 million per annum over 29 years.	Section 21(1): Information accessible to applicant by other means
At project level, how are public and private funds segregated in the accounting system to ensure that public funds are used for the provision of social housing and not used to subsidise the provision of market housing.	Section 21(1): Information accessible to applicant by other means

This Annex sets out the reasons for the engagement of section 21 of the Freedom of Information Act.

Engagement of section 21 - (Information accessible to applicant by other means) - of the Freedom of Information Act

The Welsh Government believes that the information relating to the purpose of the Dowry Grant paid by Welsh Government to Tai Ceredigion, and segregation of funds in the accounting system of a registered social landlord should be exempt from disclosure to you. The reason for this is that you have corresponded several times with officials of the Welsh Government on this matter, and we have responded on numerous occasions; including 22 November 2013, 6 March 2014, 27 August 2014 and 2 September 2014. Our processes or the requirements for Registered Social Landlords have not changed in since then.