

---

**Changes to legislation:** Housing (Scotland) Act 1987, PART II is up to date with all changes known to be in force on or before 19 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) View outstanding changes

---

## SCHEDULES

### SCHEDULE 15

#### THE HOUSING REVENUE ACCOUNT

##### PART II

##### OPERATION OF ACCOUNT

###### *Credits*

- 2 (1) For each year a local authority shall carry to the credit of the housing revenue account amounts equal to—
- (a) the income receivable by the local authority from standard rents;
  - (b) any income receivable by the local authority for that year in respect of service charges, supplementary charges, feuduties and any other charges in respect of houses and other property to which the account relates;
  - <sup>F1</sup>(c) .....
  - (d) any income receivable by the local authority for that year in respect of all such buildings as are referred to in paragraph 1(1)(e);
  - (e) any payments received by the local authority from another local authority in pursuance of any overspill agreement, being payments such as are mentioned in paragraph 3(f) of this Schedule;
  - <sup>F2</sup>(f) .....
  - (g) income, and receipts in the nature of income, being income or receipts arising for that year from the investment or other use of money carried to the account;
  - (h) any other income of any description, except a contribution out of the general fund kept under section 93 of the Local Government (Scotland) Act 1973, receivable by the local authority for that year, being income relating to expenditure falling to be debited to the account for that year;
  - (i) such other income of the local authority as the Secretary of State may direct.
- (2) Subject to sub-paragraph (3), where any house or other property to which the account relates has been sold or otherwise disposed of, an amount equal to any income of the local authority arising from the investment or other use of capital money received by the authority in respect of the transaction shall be carried to the credit of the account.
- (3) Sub-paragraph (2) shall not apply—
- (a) where the Secretary of State otherwise directs as respects the whole or any part of such income, or
  - (b) as respects income from capital money carried to a capital fund under paragraph 23 of Schedule 3 to the <sup>M1</sup>Local Government (Scotland) Act 1975.

---

*Changes to legislation: Housing (Scotland) Act 1987, PART II is up to date with all changes known to be in force on or before 19 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) View outstanding changes*

---

- (4) An amount equal to any income of the local authority arising from an investment or other use of borrowed moneys in respect of which the authority are required under paragraph 3 below to debit loan charges to the account shall be carried to the credit of the account.
- (5) For any year, the local authority may, with the consent of the Secretary of State, carry to the credit of the account, in addition to the amounts required by the foregoing provisions of this Schedule, such further amounts, if any, as they think fit.

#### Textual Amendments

- F1** Sch. 15 para. 2(1)(c) repealed (1.4.2013) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#), ss. 4(a)(iii), 5(2)
- F2** Sch. 15 para. 2(1)(f) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#); [S.I. 1996/323, art. 4](#)

#### Marginal Citations

- M1** [1975 c. 30](#).

#### *Debits*

- 3 —Subject to paragraph 4 of this Schedule, for each year a local authority shall debit to the housing revenue account amounts equal to—
- (a) the loan charges which the local authority are liable to pay for that year in respect of money borrowed by a local authority for the purpose of—
- (i) the provision by them after 12th February 1919 of housing accommodation under the enactments referred to in paragraph 1(1)(a),
  - (ii) the provision or improvement by them of dwellings in accordance with improvement proposals approved by the Secretary of State under section 2 of the Housing (Scotland) Act 1949 or under section 105 of the <sup>M2</sup>Housing (Scotland) Act 1950 or under section 13 of the Act of 1968,
  - (iii) meeting expenditure on the repair of houses and other property to which the account relates,
  - (iv) the improvement of amenities of residential areas under section 251 on land to which the account relates,
  - (v) the alteration, enlargement or improvement under section 2(3) of any house:

Provided that a local authority may, with the approval of the Secretary of State, debit to the account any payments, of which the amount and period over which they are payable have been approved by him, to meet outstanding capital debt in respect of any house which, being a house to which the account related—

- (a) was demolished after 27th July 1972; or
- (b) was disposed of after 25th May 1978;
- (b) the taxes, feuduties, rents and other charges which the local authority are liable to pay for that year in respect of houses and other property to which the account relates;
- (c) the expenditure incurred by the local authority for that year in respect of the repair, maintenance, supervision and management of houses and other

**Changes to legislation:** *Housing (Scotland) Act 1987, PART II is up to date with all changes known to be in force on or before 19 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) View outstanding changes*

- property to which the account relates, other than the expenditure incurred by them in the administration of a rent rebate scheme;
- (d) the expenditure incurred by the local authority for that year in respect of all such buildings as are referred to in paragraph 1(1)(e);
  - (e) the arrears of rent which have been written off in that year as irrecoverable, and the income receivable from any houses to which the account relates during any period in that year when they were not let;
  - (f) any payments made by the local authority to another local authority or a development corporation in pursuance of any overspill agreement, being payments towards expenditure which, if it had been incurred by the first-mentioned authority, would have been debited by them to their housing revenue account in pursuance of this paragraph;
  - (g) such other expenditure incurred by the local authority as the Secretary of State directs shall be debited to the housing revenue account.

#### Marginal Citations

M2 1950 c. 34.

- 4 —A local authority shall not debit to the housing revenue account amounts equal to—
- (a) expenditure on the provision of anything under section 3 or 5 (which relate respectively to the powers of a local authority to provide shops, etc., and laundry facilities) or the supply of anything under section 4 (which relates to the power of a local authority to provide furniture, etc.), or
  - (b) any part of expenditure attributable to site works and services of a house or houses or other property to which the housing revenue account relates which exceeds the expenditure required for the provision of the house or houses or other property:

Provided that nothing in sub-paragraph (a) shall apply to expenditure on the provision of—

- (i) anything referred to in paragraphs (a) and (b) of section 211(1) in respect of which the local authority are required to make a service charge;
  - (ii) any garage, car-port or other car-parking facilities provided by the local authority under the terms of the tenancy of a house,
- and the exclusion from the housing revenue account of expenditure on the supply or provision of anything under sections 4 or 5 shall not extend to such expenditure when incurred in relation to a hostel or a lodging-house.

#### <sup>F3</sup> Provision of welfare services

#### Textual Amendments

F3 Sch. 15 para. 4A and crossnote inserted (retrospectively) by 1993 c. 28, ss. 150, 188(2)(b).

- <sup>F4</sup>4A Where in any year a local authority provide welfare services under section 5A, they may—

*Changes to legislation: Housing (Scotland) Act 1987, PART II is up to date with all changes known to be in force on or before 19 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) View outstanding changes*

- (a) carry to the credit of the housing revenue account an amount equal to the whole or any part of the income of the authority for the year from charges in respect of the provision of those services;
- (b) carry to the debit of the account an amount equal to the whole or any part of the expenditure of the authority for the year in respect of the provision of those services.]

**Textual Amendments**

**F4** Sch. 15 para. 4A inserted (retrospectively) by 1993 c. 28, ss.150, 188(2)(b).

*Supplemental*

- 5 —Any requirement of this Schedule as respects any amount to be debited or credited to the account may be met by taking in the first instance an estimate of the amount, and by making adjustments in the account for a later year when the amount is more accurately known or is finally ascertained.
- 6 —A local authority may, with the consent of the Secretary of State, exclude from the housing revenue account any of the items of income or expenditure mentioned in the foregoing provisions of this Schedule, or may with such consent include any items of income or expenditure not mentioned in those foregoing provisions.
- 7 —Where it appears to the Secretary of State that amounts in respect of any items of income or expenditure other than those mentioned in the foregoing provisions of this Schedule ought properly to be credited or debited to a housing revenue account, or that amounts in respect of any of the items of income and expenditure mentioned in the foregoing provisions of this Schedule which ought properly to have been credited or debited to the account have not been so credited or debited, or that any amounts have been improperly credited or debited to the account, he may, after consultation with the local authority, give directions for the appropriate credits or debits to be made or for the rectification of the account, as the case may require.
- 8 —The Secretary of State may direct that items of income or expenditure, either generally or of a specific category, shall be included in or excluded from the account.
- 9 (1) If at any time a credit balance is shown in the housing revenue account, the whole or part of it may be made available for any purpose for which the general fund of the local authority maintained under section 93 of the Local Government (Scotland) Act 1973 may lawfully be applied.
- (2) If for any year a deficit is shown in the said account, the local authority shall carry to the credit of the account a [<sup>F5</sup>contribution out of the said general rate fund] of an amount equal to the deficit.

**Textual Amendments**

**F5** Words substituted by [Housing \(Scotland\) Act 1988 \(c. 43, SIF 61\)](#), s. 72(1), [Sch. 8 para. 10](#)

- 10 —References in this Schedule to houses and other property to which the housing revenue account of a local authority relates shall be construed as references to

---

**Changes to legislation:** *Housing (Scotland) Act 1987, PART II is up to date with all changes known to be in force on or before 19 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) View outstanding changes*

---

houses, buildings, land and dwellings in respect of which the authority are required by section 203 and Part I of this Schedule to keep the account.

**Changes to legislation:**

Housing (Scotland) Act 1987, PART II is up to date with all changes known to be in force on or before 19 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.

[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\(40\)\(a\)\(b\)](#)