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SCOTTISH STATUTORY INSTRUMENTS

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**2004 No. 105**

The Housing (Scotland) Act 2001 (Alteration  
of Housing Finance Arrangements) Order 2004

**Accounting arrangements for income and expenditure accounted for in the housing revenue account and land held on that account**

4. The income and expenditure of any local authority mentioned in article 3 above which would, prior to 1st April 2004, have been income and expenditure accounted for in the housing revenue account shall, subject to article 5, on and after that date be paid into, or as the case may be out of, the general fund of that local authority.