
SCOTTISH STATUTORY INSTRUMENTS

2004 No. 105

HOUSING

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

<i>Made</i>	- - - -	<i>9th March 2004</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>10th March 2004</i>
<i>Coming into force</i>	- -	<i>1st April 2004</i>

The Scottish Ministers, in exercise of the powers conferred by sections 94(1), (2) and (3) and 109(2) of the Housing (Scotland) Act 2001⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Housing (Scotland) Act 2001 (Alteration of Housing Finance Arrangements) Order 2004 and shall come into force on 1st April 2004.

Interpretation

2. In this Order—

“the 1987 Act” means the Housing (Scotland) Act 1987⁽²⁾;

“year” means a financial year within the meaning of section 96(5) of the Local Government (Scotland) Act 1973⁽³⁾; and

“general fund” means the fund which a local authority requires to have by virtue of section 93 of the Local Government (Scotland) Act 1973.

Date of Cessation of housing support grants and duty to keep housing revenue account

3. 1st April 2004 is the date on which—

(a) sections 191 to 193 (housing support grants); and

(b) section 203(1) (duty to keep housing revenue account) of the 1987 Act,

(1) 2001 asp 10.
(2) 1987 c. 26.
(3) 1973 c. 65.

cease to apply in relation to the following local authorities:–

- (i) Dumfries and Galloway Council;
- (ii) Scottish Borders Council; and
- (iii) City of Glasgow Council.

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.

5. Each local authority mentioned in article 3 shall, in addition, keep a separate accounting record of all buildings and land which would immediately before 1st April 2004, have been held in the housing revenue account of that local authority and any such record shall, in particular, record income received by that local authority for a disposal of any such building or land.

St Andrew's House, Edinburgh
9th March 2004

MARGARET CURRAN
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Order)

The provisions of Part V of the Housing (Scotland) Act 2001 (the 2001 Act) provide for a new funding regime for the strategic housing functions of local authorities. Section 94 of the 2001 Act allows Scottish Ministers by order from a specified date to remove the application of sections 191 to 193 and sections 203(1) of the Housing (Scotland) Act 1987 (the 1987 Act) in relation to specified local authorities. Sections 191 to 193 of the 1987 Act impose a duty on Scottish Ministers to provide housing revenue grant to local authorities and section 203(1) of that Act places a corresponding duty on local authorities to maintain a housing revenue account.

Article 3 provides that from 1st April 2004, sections 191 to 193 and 203(1) of the 1987 Act cease to apply to the Dumfries and Galloway, Scottish Borders and City of Glasgow Councils.

Article 4 provides that income and expenditure which would have been accounted for in the housing revenue account of any local authority, will, after 1st April 2004 be paid into the general fund.

Article 5 provides that each such local authority shall keep a separate accounting record of all buildings and land held on the housing revenue account prior to 1st April 2004 and income received on disposal of any such buildings or land.