
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 74

**The Housing (Scotland) Act 2001 (Alteration
of Housing Finance Arrangements) Order 2007**

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

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 2007, have been held in the housing revenue account of that local authority and any such record shall record income received by that local authority for a disposal of any such building or land.