

**Changes to legislation:** Housing (Scotland) Act 1987, Cross Heading: Supplemental is up to date with all changes known to be in force on or before 13 July 2023. 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

###### *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>F1</sup>contribution out of the said general rate fund] of an amount equal to the deficit.

###### Textual Amendments

**F1** Words substituted by [Housing \(Scotland\) Act 1988 \(c. 43, SIF 61\)](#), s. 72(1), [Sch. 8 para. 10](#)

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- 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 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.

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