



# Housing (Financial Provisions) (Scotland) Act 1946

## 1946 CHAPTER 54

### 17 Amendment of law as to housing accounts.

- (1) Where a house is for the time being vested in a local authority by reason of the default of any person in carrying out the terms of any arrangements under which assistance in respect of the provision, reconstruction or improvement of the house has been given under any enactment relating to housing, the house shall be deemed for the purposes of section thirty-nine of the Act of 1935 (which specifies the houses with respect to which a local authority are required to keep a Housing Revenue Account) to be a house which has been provided by the authority under Part III of the Act of 1925.
- (2) Where any surplus is shown in a Housing Revenue Account at the end of any financial year, the local authority shall have power to apply that surplus, in whole or in part, to any purpose which the Secretary of State may approve, being a purpose connected with the provision of housing accommodation for the working classes ; and so much only of any surplus as remains after effect has been given to the preceding provisions of this subsection shall be available for application in accordance with section forty-one of the Act of 1935 (which relates to the disposal of surpluses shown in Housing Revenue Accounts).
- (3) Section forty-two of the Act of 1935 (which requires local authorities to carry sums to the credit of the Housing Repairs Account in each financial year) shall, in relation to the financial year beginning on the sixteenth day of May, nineteen hundred and forty-six and each subsequent financial year, have effect as if for the words " an amount equal to fifteen per cent. of the annual rent (exclusive of any amount included therein in respect of occupier's rates) " there were substituted the words " four pounds ".
- (4) A local authority shall not, after the passing of this Act, be required by virtue of section forty-three of the Act of 1935 to keep a Housing Equalisation Account unless they think it desirable to do so, and accordingly—
  - (a) in relation to periods after the passing of this Act, subsection (1) of the said section shall have effect as if after the word " shall ", where that word first occurs in the subsection, there were inserted the words " if they think it

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desirable ", and as if after the word " shall ", where that word secondly occurs in the subsection, there were inserted " if they keep such an account " ; and

(b) subsection (3) of the said section is hereby repealed.

(5) Where a local authority close their Housing Equalisation Account, they shall carry to the credit of their Housing Revenue Account any sums standing to the credit of their Housing Equalisation Account when it is closed.