

# Housing (Scotland) Act 2010

## 2010 asp 17

### PART 6

#### REGISTERED SOCIAL LANDLORDS: ACCOUNTS AND AUDIT

#### 70 Delivery of accounts and audit

[<sup>F1</sup>(1)] A registered social landlord must provide the Regulator with a copy of its accounts and auditor's report within 6 months of the end of the period to which they relate.

[<sup>F2</sup>(2) In respect of the financial year ending with 31 March 2020—

- (a) subsection (1) does not apply,
- (b) a registered social landlord must provide the Regulator with a copy of its accounts and auditor's report within 9 months of the end of the period to which they relate.]

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#### Textual Amendments

- F1** S. 70 renumbered as s. 70(1) (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), [sch. 3 para. 2\(2\)\(a\)](#) (with s. 9)
  - F2** S. 70(2) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), [sch. 3 para. 2\(2\)\(b\)](#) (with s. 9)
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#### Commencement Information

- I1** S. 70 in force at 1.4.2012 by [S.S.I. 2012/39](#), art. 2, [Sch. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Housing (Scotland) Act 2010, Section 70.