

*These notes relate to the Coronavirus (Scotland) (No.2) Act
2020 (asp 10) which received Royal Assent on 26 May 2020*

CORONAVIRUS (SCOTLAND) (NO.2) ACT 2020

EXPLANATORY NOTES

DETAIL ABOUT PROVISIONS

Schedule 3: Reports, accounts and other documents

Accounts of registered social landlords

118. Paragraph 2 of schedule 3 amends section 70 of the Housing (Scotland) Act 2010.
119. Paragraph 2(2) disapplies the duty, in respect of the financial year ending with 31 March 2020, for Registered Social Landlords to submit audited annual accounts to the Scottish Housing Regulator within six months of the end of the period to which they relate. Instead, they must be provided within nine months of the end of the period to which they relate.