



Landlord and Tenant Act 1985

1985 CHAPTER 70

Service charges

28 Meaning of “qualified accountant”.

^{F1}(1) The reference to a “qualified accountant” in section 21(6) (certification of summary of information about relevant costs) is to a person who, in accordance with the following provisions, has the necessary qualification and is not disqualified from acting.

^{F2}(2) A person has the necessary qualification if he is eligible for appointment as a ^{F3}statutory auditor under Part 42 of the Companies Act 2006] .]

^{F4}(3)

(4) The following are disqualified from acting—

^{F5}(a)

(b) an officer ^{F6}, employee or partner] of the landlord or, where the landlord is a company, of an associated company;

(c) a person who is a partner or employee of any such officer or employee.

^{F7}(d) an agent of the landlord who is a managing agent for any premises to which any of the costs covered by the summary in question relate;

(e) an employee or partner of any such agent.]

(5) For the purposes of subsection (4)(b) a company is associated with a landlord company if it is (within the meaning of ^{F8}section 1159 of the Companies Act 2006]) the landlord’s holding company, a subsidiary of the landlord or another subsidiary of the landlord’s holding company.

^{F9}(5A) For the purposes of subsection (4)(d) a person is a managing agent for any premises to which any costs relate if he has been appointed to discharge any of the landlord’s obligations relating to the management by him of the premises and owed to the tenants who may be required under the terms of their leases to contribute to those costs by the payment of service charges.]

Changes to legislation: Landlord and Tenant Act 1985, Section 28 is up to date with all changes known to be in force on or before 23 April 2024. 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

- (6) Where the landlord is a local authority [^{F10}National Park Authority][^{F11}or a new town corporation]—
- (a) the persons who have the necessary qualification include members of the Chartered Institute of Public Finance and Accountancy, and
 - (b) subsection (4)(b) (disqualification of officers and employees of landlord) does not apply.]

Textual Amendments

- F1** S. 28 omitted (1.12.2008 for certain purposes and otherwise prosp.) by virtue of [Housing and Regeneration Act 2008 \(c. 17\)](#), ss. 303, 325, {Sch, 12 para. 9} and repealed (prosp.) by [Housing and Regeneration Act 2008 \(c. 17\)](#), ss. 321, 325, [Sch. 16](#); S.I. 2008/3068, [art. 4\(6\)](#) (with arts. 6-13)
- F2** S. 28(2) substituted (1.10.1991) by S.I. 1991/1997, [Sch. para. 60\(a\)](#) (with reg. 4)
- F3** Words in s. 28(2) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 1\(jj\)](#) (with arts. 6, 11, 12)
- F4** S. 28(3) repealed (1.10.1991) by S.I. 1991/1997, [Sch. para. 60\(b\)](#) (with reg. 4)
- F5** S. 28(4)(a) repealed (1.10.1991) by S.I. 1991/1997, [Sch. para. 60\(c\)](#) (with reg. 4)
- F6** Words substituted by [Landlord and Tenant Act 1987 \(c. 31, SIF 75:1\)](#), s. 41, [Sch. 2 para. 9\(2\)\(a\)](#)
- F7** S. 28(4)(d)(e) added by [Landlord and Tenant Act 1987 \(c. 31, SIF 75:1\)](#), s. 41, [Sch. 2 para. 9\(2\)\(b\)](#)
- F8** Words in s. 28(5) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 2(1), [Sch. 1 para. 64](#) (with art. 10)
- F9** S. 28(5A) inserted by [Landlord and Tenant Act 1987 \(c. 31, SIF 75:1\)](#), s. 41, [Sch. 2 para. 9\(3\)](#)
- F10** Words in s. 28(6) inserted (23.11.1995) by 1995 c. 25, s. 78, [Sch. 10 para. 25\(2\)](#) (with ss. 7(6), 115, 117, [Sch. 8 para. 7](#)); S.I. 1995/2950, [art. 2\(1\)](#)
- F11** Words in s. 28(6) substituted (1.10.1998) by 1998 c. 38, s. 129, [Sch. 15 para. 13](#) (with ss. 139(2), 143(2)); S.I. 1998/2244, [art. 4](#)

Modifications etc. (not altering text)

- C1** S. 28 amended by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), s. 57(7), [Sch. 13 para. 24](#) (as substituted by [Housing \(Consequential Provisions\) Act 1985 \(c. 71, SIF 61\)](#), s. 4, [Sch. 2 para. 61](#)) and [Housing Act 1988 \(c. 50, SIF 61\)](#), s. 79(12)
- C2** Ss. 18-30 modified (1.4.1995) by S.I. 1995/401, art. 18, [Sch. para. 10\(b\)](#)
Ss. 18-30 extended (5.7.1994) by 1994 c. 19, ss. 39, 66(2)(b), [Sch. 13 para. 23\(b\)](#) (with ss. 54(5)(7), 55(5), [Sch. 17 paras. 22\(1\), 23\(2\)](#))
- C3** Ss. 18-30 modified (30.9.2003 for E. and 30.3.2004 for W.) by 2002 c. 15, ss. 102, 181(1), [Sch. 7 para. 4](#); S.I. 2003/1986, [art. 2\(a\)](#); S.I. 2004/669, [art. 2\(a\)](#)
Ss. 18-30B extended (30.9.2003 and 28.2.2005 for E. for certain purposes and otherwise prosp. and 30.3.2004 and 31.5.2005 for W. for certain purposes and otherwise prosp.) by 2002 c. 15, ss. 172, 181(1); S.I. 2003/1986, [art. 2\(c\)\(ii\)](#) (subject to [Sch. 2](#)); S.I. 2004/669, [art. 2\(c\)\(ii\)](#) (subject to [Sch. 2](#)); S.I. 2004/3056, [art. 3\(h\)](#) (subject to [art. 4](#) (as amended by S.I. 2005/193, art. 2)); S.I. 2005/1353, [art. 2\(h\)](#) (subject to [art. 3](#))
- C4** S. 28(1) applied (1.11.1993) by 1993 c. 28, s. 78(4)(a); S.I. 1993/2134, [art. 5](#)

Changes to legislation:

Landlord and Tenant Act 1985, Section 28 is up to date with all changes known to be in force on or before 23 April 2024. 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.

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Changes and effects yet to be applied to :

- s. 28(1) words substituted by [2002 c. 15 Sch. 10 para. 6\(2\)](#)
- s. 28(4)(d) words substituted by [2002 c. 15 Sch. 10 para. 6\(3\)](#)
- s. 28(5A) words substituted by [2002 c. 15 Sch. 10 para. 6\(4\)\(a\)](#)
- s. 28(5A) words substituted by [2002 c. 15 Sch. 10 para. 6\(4\)\(b\)](#)
- s. 28(6) words inserted by [2002 c. 15 Sch. 10 para. 6\(5\)](#)

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. 13(1AB) inserted by [2016 c. 22 Sch. 7 para. 18\(2\)](#)