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**Changes to legislation:** Housing (Scotland) Act 1987, Paragraph 4 is up to date with all changes known to be in force on or before 09 May 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

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## SCHEDULES

### SCHEDULE 15

#### THE HOUSING REVENUE ACCOUNT

##### PART II

##### OPERATION OF ACCOUNT

###### *Debits*

- 4 —A local authority shall not debit to the housing revenue account amounts equal to—
- (a) expenditure on the provision of anything under section 3 or 5 (which relate respectively to the powers of a local authority to provide shops, etc., and laundry facilities) or the supply of anything under section 4 (which relates to the power of a local authority to provide furniture, etc.), or
  - (b) any part of expenditure attributable to site works and services of a house or houses or other property to which the housing revenue account relates which exceeds the expenditure required for the provision of the house or houses or other property:

Provided that nothing in sub-paragraph (a) shall apply to expenditure on the provision of—

- (i) anything referred to in paragraphs (a) and (b) of section 211(1) in respect of which the local authority are required to make a service charge;
  - (ii) any garage, car-port or other car-parking facilities provided by the local authority under the terms of the tenancy of a house,
- and the exclusion from the housing revenue account of expenditure on the supply or provision of anything under sections 4 or 5 shall not extend to such expenditure when incurred in relation to a hostel or a lodging-house.

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