



Housing (Scotland) Act 1987

1987 CHAPTER 26

PART X

HOUSING ACCOUNTS OF LOCAL AUTHORITIES

203 The housing revenue account.

- (1) A local authority shall keep a housing revenue account of the income and expenditure of the authority for each year in respect of the houses, buildings and land specified in Part I of Schedule 15, and Part I shall have effect for that purpose.
- (2) A local authority may, with the consent of the Secretary of State, include in or exclude from the housing revenue account any individual house or other property or categories of houses or other properties.
- (3) The Secretary of State may make a direction either generally or in relation to specified properties that any category of house or other properties shall be included in or excluded from the housing revenue account of a local authority.
- (4) The land in respect of which the local authority are required by subsection (1) to keep a housing revenue account shall not include any land which the local authority have provided expressly for sale for development by another person.
- (5) Part II of Schedule 15 shall have effect in relation to the operation of the housing revenue account.
- (6) The Secretary of State may, as respects any year, after consultation with such associations of local authorities as appear to him to be concerned, by order amend Schedule 15.
- (7) An order under subsection (6) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

Changes to legislation: *Housing (Scotland) Act 1987, Section 203 is up to date with all changes known to be in force on or before 01 August 2023. 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*

Modifications etc. (not altering text)

- C1** S. 203(1): power to exclude conferred (1.11.2001) by [2001 asp 10, s. 94\(2\)](#); S.S.I. 2001/336, art. 2(3), [Sch. Pt. II](#) (subject to art. 3)
- C2** S. 203(1) disapplied (1.4.2007) by [The Housing \(Scotland\) Act 2001 \(Alteration of Housing Finance Arrangements\) Order 2007 \(S.S.I. 2007/74\)](#), arts. 1, [3\(b\)](#)
- C3** S. 203(1) disapplied (1.4.2008) by [The Housing \(Scotland\) Act 2001 \(Alteration of Housing Finance Arrangements\) Order 2008 \(S.S.I. 2008/28\)](#), arts. 1, [2](#)

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 203(1) by [2001 asp 10 s. 94\(2\)](#)

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