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**Changes to legislation:** Housing Act 2004, Paragraph 17 is up to date with all changes known to be in force on or before 12 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

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## SCHEDULES

### SCHEDULE 11

#### REGISTERED SOCIAL LANDLORDS

##### *Housing Act 1996 (c. 52)*

- 17 (1) Paragraph 16 of Schedule 1 (general requirements as to accounts and audit) is amended as follows.
- (2) Omit sub-paragraph (4) (auditor's report to state whether accounts comply with paragraph 16).
- (3) For sub-paragraph (5) substitute—
- “(5) Every registered social landlord shall furnish to the Relevant Authority—
- (a) a copy of its accounts, and
- (b) (subject to sub-paragraph (7)) a copy of the auditor's report in respect of them,
- within six months of the end of the period to which they relate.
- (6) The auditor's report shall state, in addition to any other matters which it is required to state, whether in the auditor's opinion the accounts comply with the requirements laid down under this paragraph.
- (7) The provisions of sub-paragraphs (5)(b) and (6) do not apply where, by virtue of any enactment—
- (a) any accounts of a registered social landlord are not required to be audited, and
- (b) instead a report is required to be prepared in respect of them by a person appointed for the purpose (“the reporting accountant”),
- and sub-paragraph (8) shall apply in place of those provisions.
- (8) In such a case—
- (a) the registered social landlord shall furnish to the Relevant Authority a copy of the reporting accountant's report in respect of the accounts within six months of the end of the period to which they relate; and
- (b) that report shall state, in addition to any other matters which it is required to state, whether in the reporting accountant's opinion the accounts comply with the requirements laid down under this paragraph.”



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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act savings and transitional provisions for amendments by S.I. 2022/1166 by [S.I. 2022/1172](#) Regulations

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 66(1A) inserted by [2016 c. 22 s. 125\(3\)\(a\)](#)
- s. 66(3A)(3B) inserted by [2016 c. 22 s. 125\(3\)\(c\)](#)
- s. 89(1A) inserted by [2016 c. 22 s. 125\(6\)\(a\)](#)
- s. 89(3A)(3B) inserted by [2016 c. 22 s. 125\(6\)\(c\)](#)
- s. 139(7A)(7B) inserted by [2016 c. 22 s. 127\(3\)](#)