

*Status: Point in time view as at 01/04/2018.*

*Changes to legislation: Local Government and Housing Act 1989, Cross Heading: Item 7: reduced provision for bad or doubtful debts is up to date with all changes known to be in force on or before 29 August 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)*

## SCHEDULES

### SCHEDULE 4

#### THE KEEPING OF THE HOUSING REVENUE ACCOUNT

##### <sup>F1</sup>PART I

##### CREDITS TO THE ACCOUNT

###### Textual Amendments

- F1** Sch. 4 Pt. 1 Item 9 substituted (18.11.2003 for E. and 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 7 para. 33\(3\)](#); [S.I. 2003/2938](#), [art. 3\(a\)](#) (with [art. 8](#), [Sch.](#)); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#) (with [Sch. 2 para. 5](#))

###### *Item 7: reduced provision for bad or doubtful debts*

The following, namely—

- (a) any sums debited to the account for a previous year under paragraph (a) of item 7 of Part II of this Schedule which have been recovered by the authority during the year; and
- (b) any amount by which, in the opinion of the authority, any provision debited to the account for a previous year under paragraph (b) of that item should be reduced.

If the Secretary of State so directs, no sums shall be credited under paragraph (a) above, and no amount shall be credited under paragraph (b) above, except (in either case) in such circumstances and to such extent as maybe specified in the direction.

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