

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### SCHEDULE 3

#### THE KEEPING OF THE BID REVENUE ACCOUNT

### **PART 2**

#### Debits to the Account

*Item 3: provision for bad or doubtful debts*

The following, namely —

- (a) any sums credited to the account for the year or any previous year under item 1 or 2 of Part 1 of this Schedule which, in the opinion of the authority, are bad debts which should be written off; and
- (b) any provision for doubtful debts which, in their opinion, should be made in respect of sums so credited.