



Local Government in Scotland Act 2003

2003 asp 1

PART 7

FINANCE

39 Provisions supplementary to sections 35 to 38

- (1) In sections 35 to 38 above, references to capital expenditure are, in relation to a local authority, references to that expenditure of the authority which, in accordance with proper accounting practices, falls to be capitalised.
- (2) In subsection (1) above, “proper accounting practices” is to be construed in accordance with section 12 above.
- (3) Sections 35 to 38 above apply to the bodies to which Part VII (finance) of the 1973 Act applies by virtue of section 106(1)(b) of that Act (application of Part VII of that Act to trustees of charities etc. where those trustees are local authorities or members of local authorities) as they apply to local authorities.
- (4) The Scottish Ministers may, by order, apply sections 35 to 38 to such other persons, being persons having functions appearing to those Ministers to be similar to those of local authorities, as they think fit.
- (5) Before making regulations under section 35 or an order under this section, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think fit.
- (6) Regulations made under section 35 above and orders made under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the Scottish Parliament.