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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2006 No.**

**The Prohibition of Smoking in Certain  
Premises (Scotland) Regulations 2006**

**Application by councils of fixed penalties and account keeping**

5.—(1) Paragraphs (4) and (5) apply in relation to the application by councils of fixed penalties paid under schedule 1 to the Act.

(2) Paragraphs (3) and (6) apply in relation to the keeping of accounts, and the preparation and publication of statements of account, by councils in relation to fixed penalties under schedule 1 to the Act.

(3) Councils shall keep an account of their income and expenditure in respect of the administration and enforcement of section 5 of, and schedule 1 to, the Act.

(4) At the end of each financial year any deficit in the account shall be made good out of the council's general fund, and (subject to paragraph (5) below) any surplus shall be applied to purposes connected with the improvement of the amenity of the area of the council or any part of that area.

(5) If the council so determines, any amount not applied in any financial year, instead of being or remaining so appropriated, may be carried forward in the account kept under paragraph (3) above to the next financial year.

(6) Each council shall, as soon as possible after the end of each financial year, prepare and send to the Scottish Ministers a statement of account to include the account of their income and expenditure kept under paragraph (3) above and an account of any action taken by them, pursuant to paragraph (4) or (5) above, in respect of any deficit or surplus in their account for the year.