

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations describe the “eligible bus services” for the purposes of section 38 of the Transport (Scotland) Act 2001 (“the 2001 Act”). Under that section grants may be made to operators of eligible bus services towards their costs in operating the service. These Regulations re-enact the previous eligibility rules for fuel duty rebates under section 92 of the Finance Act 1965, which is superseded by section 38 of the 2001 Act. These Regulations extend eligibility to services provided by a range of non-profit making community transport bodies whose services do not follow a fixed route or timetable and are for use by particular categories of passengers, rather than the general public.