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SCOTTISH STATUTORY INSTRUMENTS

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**2005 No. 654**

**The Road User Charging Schemes (Keeping of Accounts and Relevant Expenses) (Scotland) Regulations 2005**

**Keeping, preparation and publication of accounts**

3. A charging authority shall for the duration of the charging scheme—
  - (a) keep proper accounts, as required by proper accounting practices, for that scheme showing the income and expenditure and how the net proceeds of the scheme are calculated;
  - (b) prepare, in respect of each financial year, a statement of account in such form as is required by proper accounting practices; and
  - (c) publish the statement of account, in such manner as is required by proper accounting practices, in the annual accounts of the authority for the financial year.