
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings provisions in Schedule 14 to the Local Government etc. (Scotland) Act 1994 (“the 1994 Act”) into force on 1st April 2016.

Schedule 14 to the 1994 Act provides for the repeal of paragraphs 1 to 21 of Schedule 3 to the Local Government (Scotland) Act 1975 (“the 1975 Act”). That Schedule provides for borrowing and lending by local authorities and certain other bodies in Scotland.

Draft Regulations have been laid before the Scottish Parliament, for approval. If approved, these Regulations will be made and cited as the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016. These Regulations will provide for borrowing by local authorities and certain other bodies, and also for lending by them that is funded by borrowing. As a result, the provision relating to such matters in the 1975 Act will no longer be required, apart from provision at paragraph 5 of Schedule 3 to the 1975 Act, which allows the Scottish Ministers to prescribe the form of mortgages and regulate certain securities and their use.

Article 2 of this Order therefore commences the repeal of paragraphs 1 to 4, 6 to 21, 26, 29 and 30 of Schedule 3 to the 1975 Act, so far as not already repealed. The effect is that, of the repeals in that Schedule, only the repeal of paragraph 5 remains uncommenced.

Article 2 also in consequence commences the repeal of related provisions in other legislation. The effect is fully to commence the repeals in the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 and in Schedule 13 to Local Government Finance Act 1992.

A full note as to earlier commencement orders is appended to the Local Government etc. (Scotland) Act 1994 (Commencement No. 8) Order 1998 ([S.I. 1998/2532](#)), which is the commencement order immediately preceding this Order. That Order commenced section 103 of the 1994 Act (which relates to registers of trade effluents).