



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

105 Regulations as to accounts.

- (1) The Secretary of State may by regulations under this section make such provision as appears to him to be necessary or expedient for the purpose of rendering sections 96 to 104 of this Act of full effect and, without prejudice to the foregoing generality, such regulations may contain provisions with respect to the following matters, that is to say—
 - (a) the form, preparation, keeping and authentication of the accounts of local authorities and of any abstract of such accounts;
 - (b) the date in each year before which such accounts and abstract are to be authenticated on behalf of a local authority;
 - (c) the deposit by a local authority, within such period as may be specified in the regulations, of copies of such abstract at the offices of the authority or at any other place, and the publication by the authority of information with respect to such accounts;
 - (d) the exercise, within such period as may be specified in the regulations, of the rights of inspection and objection conferred by section 101 of this Act in relation to any such [^{F1}accounts and other documents], and the steps to be taken by a local authority for informing persons of those rights;
 - (e) the giving of public notice by a local authority of any order made in relation to them by the Secretary of State under section 104(1) of this Act.
- (2) Before making regulations under this section, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.

Changes to legislation: Local Government (Scotland) Act 1973, Section 105 is up to date with all changes known to be in force on or before 28 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) If any person wilfully or negligently contravenes any provision of any regulations made under this section, contravention of which is declared by the regulations to be an offence, he shall be guilty of an offence and shall be liable on summary conviction, in the case of a first offence, to a fine not exceeding [^{F2}level 3 on the standard scale], and, in the case of a second or subsequent offence, to a fine not exceeding [^{F2}level 3 on the standard scale].
- (4) A statutory instrument containing regulations made by the Secretary of State under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F1** Words substituted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. **10(2)**
- F2** Words substituted by virtue of Criminal Procedure (Scotland) Act 1975 (c. 21), ss. **289E–289G** (as inserted by Criminal Justice Act 1982 (c. 48), s. **54**)

Modifications etc. (not altering text)

- C1** S. 105 extended by Airports Act 1986 (c. 31, SIF 9), ss. **24(3)(b)**, 85(4)
- C2** S. 105 applied (*temp.* from 6.4.1995 until 1.4.1996) by S.I. 1995/789, art. 2, **Sch. para. 3**
- C3** S. 105(1) extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 25(2), **Sch. 5 Pt. III para. 24**
S. 105(1) applied (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 107, **Sch. 11 Pt. III para.25**.
- C4** S. 105(1)(d) extended by Local Government Act 1986 (c. 10, SIF 81:1), ss. **5(4)**, 6, 12

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)