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SCHEDULES

SCHEDULE 1

. . . F

Textual Amendments

F1 Sch. 1 repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 149, Sch. 13 Pt. IV

SCHEDULE 2

Section 12.

AMENDMENT OF PROVISIONS OF LOCAL GOVERNMENT (SCOTLAND) ACT 1966 RELATING TO RATE SUPPORT GRANTS

Modifications etc. (not altering text)

- C1 The text of Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
- 1 For section 2 (rate support grants), there shall be substituted the following section—

"2 Rate support grants.

- (1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for each year, make grants to the local authorities in Scotland in accordance with this section; and any grants made in pursuance of this subsection shall be known as "rate support grants".
- (2) For the purpose of fixing the estimated aggregate amount of the rate support grants for any year the Secretary of State shall determine—
 - (a) the aggregate amount which he estimates is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their relevant expenditure for that year; and
 - (b) the portion of that amount which the Secretary of State estimates will be allocated ot grants in respect of such services as the Secretary of State may determine;
 - and the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to section 4 of this Act, be the estimated aggregate amount of the rate support grants for that year.
- (3) Before determining the amount and the portion mentioned in paragraphs (a) and (b) of subsection (2) above, the Secretary of State shall consult with such

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associations of local authorities as appear to him to be concerned and shall take into consideration—

- (a) the latest information available to him as to the rate of relevant expenditure;
- (b) any probable fluctuation in the demand for services giving rise to relevant expenditure so far as the fluctuation is attributable to circumstances prevaling in Scotland as a whole which are not under the control of local authorities;
- (c) the need for developing those services and the extent to which, having regard to general economic conditions, it is reasonable to develop those services; and
- (d) the current level of prices, costs and remuneration and any future variation in that level which in the opinion of the Secretary of State will result from decisions which appear to him to be final and which will have the effect of increasing or decreasing any particular prices, costs or remuneration.
- (4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the estimated aggregate amount of the rate support grants for any year shall be divided by the Secretary of State into three parts (to be known respectively as "the needs element", "the resources element" and "the domestic element") and the amounts of the needs element and the domestic element and the estimated amount of the resources element shall be as such as may be prescribed; and the provisions of Schedule 1 to this Act shall, subject to sections 4 and 5 of this Act, have effect with respect to the determination of the amounts payable to any local authority inrespect of those elements for any year and with respect to the other matters there mentioned.
- (5) Payments inrespect of elements of rate support grants shall be made to any local authority at such times as the Secretary of State may, with the consent of the Treasury, determine and shall be made in aid of the revenues of the authority generally.
- (6) Subject to subsection (7) below, the Secretary of State may—
 - (a) defray any expenditure incurred in any year in the provision of services for local authorities by any body specified in regulations made by the Secretary of State; and
 - (b) deduct from the aggregate amount of the needs element for that year such amount, not exceeding the total of the expenditure so defrayed, as appears to him to be appropriate.
- (7) Before exercising his powers under subsection (6) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.
- (8) In this section—

"housing subsidies" means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this section;

"relevant expenditure", in relation to any year, means the sum of the following amounts as estimated by the Secretary of State—

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- (a) the amount of the expenditure for that year falling to be paid out of the rates of a local authority, and
- (b) an amount equal to the amount receivable by the local authority for that year as grants (within the meaning of section 2(2)(a) of this Act) and as payments under Part V of the Local Government Act 1948,

reduced by the amount estimated as aforesaid, in whole or in part, of such payments relating to housing and of such payments of other descriptions falling to be made for that year as the Secretary of State may determine.".

- In section 3(1) (rate support grant orders), for the words "The aggregate" there shall be substituted the words "The estimated aggregate".
- For section 4 (variation of orders, etc.), there shall be substituted the following section—

"4 Variation of orders.

- (1) If it appears to the Secretary of State that, after the time when the amount mentioned in section 2(2)(a) of this Act was determined for any year, the relevant expenditure of local authorities for that year has been or is likely to be substantially increased by reason of—
 - (a) an increase which has taken place in the level of prices, costs or remuneration, or
 - (b) the coming into operation of a provision of an enactment passed after this Act,

and that no account was taken of that increase or, as the case may be, the effect of that provision when the amount mentioned as aforesaid was so determined, he may at any time redetermine for that year the amount and portion mentioned in section 2(2)(a) and (b) of this Act and, by an order made in the like manner and subject to the like provisions as a rate support grant order, may increase the amount fixed by the relevant rate support grant order as the estimated aggregate amount of the rate support grants and any element of the grants for that year.

- (2) The provisions of sections 2 and 3 of this Act relating to consultation and to a report of the considerations leading to a determination under the said section 2 shall apply to a redetermination under this section as they apply to a determination under that section; and the Secretary of State may, if he considers it practicable, incorporate an order under this section in a rate support grant order.
- (3) In redetermining under this section the amount and portion mentioned in section 2(2)(a) and (b) of this Act, the Secretary of State—
 - (a) shall take into account not only the effect of the increase referred to in paragraph (a) of subsection (1) above or, as the case may be, the provision referred to in paragraph (b) of thats ubsection, but also any future variation in the level of prices and remuneration current at the time of the redetermination which in his opinion will result from any decisions as are referred to in section 2(3)(d) of this Act, and
 - (b) except in the case of a change resulting from the coming into operation of any enactment passed after this Act, shall take no account of any change, as compared with the situation at the time that amount and that portion were determined for the purposes of

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the relevant rate support grant order, in the demand for services giving rise tor elevant expenditure, in the need for developing those services or in the extent to which those services have been developed.

- (4) An order made under subsection (1) above inrespect of any year shall specify the actual (and not the estimated) aggregate amount of the resources element for that year.
- (5) If, in the case where the Secretary of State proposes to make an order under subsection (1) above in respect of any year, it appears to him that, apart from any provision made by virtue of this subsection, the effect of the order and of any other order under subsection (1) above which he considers likely to be made in respect of that year would be that the ratio between the actual aggregate amount of the resources element for that year and the aggregate amount of the needs element for that year would be significantly different from the ratio (in this subsection referred to as "the expected ratio") between the estimated aggregate amount of the resources element for that year, as fixed by the relevant rate support grant order, and the aggregate amount of the needs element, as so fixed, he may in the order undersubsection (1) above—
 - (a) specify as the aggregate amount of the resources element for that year such amount as, in his estimation, will secure that (taking account of the effect of any further orders likely to be made under subsection (1) above in respect of that year) the ratio which the amount so specified will bear to the aggregate amount of the needs element for that year will be the expected ration; and
 - (b) in order to secure that the total amount paid in respect of the resources element to local authorities entitled to payments inrespect of that element does not exceed the amount specified as mentioned in paragraph (a) above, make provision varying the amount payable to each such authority inrespect of that element.
- (6) Without prejudice to subsection (5) above, an order made under subsection (1) above with respect to any year may, as respectd that year, vary the matters prescribed by the relevant rate support grant order.
- (7) In this section "relevant expenditure" has the same meaning as in section 2 of this Act.".
- In section 7(1) (reduction of rates on dwellings by reference to the domestic element), after the words "that year" there shall be inserted the words "for their area".
- 5 In Part I of Schedule 1 (the needs element)—
 - (a) after paragraph 1 there shall be inserted the following paragraph—
 - "2 (1) Nowithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects any year, make provision for the apportionment of a prescribed part of the needs element among authorities incurring extraordinary expenses, by reference to so much of the estimated extraordinary expenses of each such authority as he may determine to be appropriate to be taken into account for the purposes of this paragraph.

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- (2) In this paragraph "extraordinary expenses" means expenses of such categories and for such purposes as the Secretary of State, after consultation with such associations of local authorities asappear to him to be concerned, may determine should be supported by an apportionment under this paragraph; and in detrmining the amount of the estimated extraordinary expenses of an authority to betaken into account for any year, the Secretary of State—
 - (a) shall have regard to the expected income of that authority for that year; and
 - (b) may have regard to the extent by which the extraordinary expenses for a previous year exceeded or fell short of the estimated extraordinary expenses of the authority for that year.";
- (b) inparagraph 3, for the words "the foregoing paragraphs" there shall be substituted the words "paragraph 1 above" and at the end there shall be added the words "or of a prescribed amount of the needs element to such classess of authorities or to any such authority as may be prescribed.".
- 6 For Part II of Schedule 1 there shall be substituted the following Part—

"PART II

THE RESOURCES ELEMENT

- No payment in respect of the resurces element shall be made to a local authority for any year unless in that year the product of a rate of one penny in the pound for the authority's area is less than the standard penny rate product for the area.
- Subject to any provision made by virtue of section 4(5) of this Act and to paragraph 3 below, the amount of the resources element payable to a local authority for any year shall be the product of—
 - (a) the number of pence in the pound of the regional, general or district rate, as the case may be or, where the Secretary of State is of the opinion that the local authority have fixed an unnecessarily high rate, such lesser number of pence in the pound of that rate as the Secretary of State considers appropriate, and
 - (b) the difference between the rate products mentioned in paragraph 1 above.
- 3 (1) If, after the amount of the resources element payable to a local authority for any year has been determined under paragraph 2 above—
 - (a) the rateable values of lands and heritages in the authority's area are reduced with effect from a date on or before that which is relevant for determining the product of a rate of one penny in the pound for the authority's area for that year; and
 - (b) the effect of the reduction is to produce a reduction in the said product which is of such a magnitude that, expressed as a percentage of the initially ascertained figure, it exceeds

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- such percentage as may be specified for the purposes of this paragraph in regulations made by the Secretary of State; and
- (c) the authority by notice in writing request the Secretary of State to give a direction under this paragraph;

the Secretary of State shall direct that the amount of the resources element payable to the authority for that year shall be recalculated in accordance with the following provisions of this paragraph and a further payment on account of that element shall be made to the local authority accordingly.

- (2) Where sub-paragraph (1) above applies—
 - (a) the product of a rate of one penny in the pound for the local authority's area for the year concerned shall be recalculated by treating the intially ascertained figure as reduced by the amount of the excess referred to in sub-paragraph (1)(b) above;
 - (b) subject to any provisions made by virtue of section 4(5) of this Act, paragraph 2 above shall have effect accordingly for the prupsoes of determining the amount which, on the basis of that recalculation, would have been payable to the authority for that year.
- (3) The further payment referred to in sub-paragraph (1) above shall be an amount equal to the differnce between the amount previously paid to the authority for the year concerned on account of the resources element and the amount determined as mentioned in sub-paragraph (2)(b) above.
- (4) In this paragraph "the intially ascertained firgure", in relation to any year, means the product of a rate of one penny in the pound ascertained for the purposes of paragraph 2 above.
- (5) The provisions of this paragraph shall have effect notwithstanding that the actual aggregate amount of the resources element for the year concerned may have been specified in an order under section 4(1) of this Act, and if any amount has been so specified it shall be treated as having been increased to such amount as may be necessary to provide for any further payment made to a local authority under this paragraph."
- In paragraph 1 of Part III of Schedule 1 (the domestic element), at the end there shall be added the words "and different amounts in the pound may be so prescribed for the raeas of different rating authorities".

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SCHEDULE 3

Section 16.

BORROWING AND LENDING BY LOCAL AUTHORITIES AND CERTAIN OTHER BODIES AND CERTAIN OF THEIR FUNDS

Borrowing

- 1 (1) Without prejudice to section 69 of the Act of 1973 (subsidiary powers of local authorities), a local authority may borrow such sums as may be required for any of the following purposes—
 - (a) for acquiring any land which the authority have power to acquire;
 - (b) for erecting any building which the authority have power to erect;
 - (c) for the execution of any permanent work or the provision of any plant or the doing of any other thing which the authority have power to execute, provide or do and which involves expenses of a capital nature or for the payment of any sum of a capital nature;
 - (d) for the purpose of lending to a relevant authority or to any community council established for the area of the local authority or any part thereof under Part IV of the Act of 1973;
 - (e) for any other purpose for which the authority are authorised under any enactment to borrow.
 - [F2(2)] With the consent of the Secretary of State, a local authority may borrow, on such terms and conditions as to repayment as the Secretary of State may in so consenting allow, such sums as are required to meet expenses, other than expenses to which subparagraph (1) above relates, which the authority have power to incur in the exercise of any of their functions (excluding functions relating to a public utility undertaking); but the Secretary of State shall give such consent only if satisfied that the expenses are of such a nature that they should be met by such borrowing.]
 - (3) A local authority may borrow such sums as are necessary in order to provide working capital or to meet any other expenses, not being expenses of a capital nature, required for the purposes of any public utility undertaking carried on by the authority:

Provided that—

- (a) the total sums borrowed under this sub-paragraph and for the time being outstanding shall not, except with the consent of the Secretary of State, exceed an amount representing one half of the gross revenue of the undertaking for the immediately preceding financial year;
- (b) any sum borrowed under this sub-paragraph to defray expenses shall be repaid as soon as reasonably practicable and in any case before the expiration of the period within which money borrowed to meet such expenses is ordinarily repaid in the case of such an undertaking, so however that any sum borrowed under this sub-paragraph shall be repaid before the expiration of two years from the date of borrowing, unless the consent of the Secretary of State is obtained to repayment thereof being spread over a longer period, and such consent may be given subject to such conditions as the Secretary of State may determine.
- (4) Sub-paragraphs (1)(a), (b) and (c) and (2) above shall apply to a water development board and to a river purification board as they apply to a local authority.

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(5) In this paragraph "public utility undertaking" means a transport or other revenueproducing undertaking of a local authority.

Textual Amendments

- F2 Sch. 3 para. 1(2) substituted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), s. 27
- 2 (1) Where a local authority are authorised under a statutory borrowing power to borrow money, they may raise the money—
 - (a) by mortgage,
 - (b) by overdraft from a bank,
 - (c) by the issue of stock,
 - (d) by the issue of bonds,
 - (e) by the issue of bills,
 - (f) by an agreement entered into with the Public Works Loan Commissioners under section 2 of the MIPublic Works Loans Act 1965, or
 - (g) by any other means approved by the Secretary of State with the consent of the Treasury.
 - (2) The powers conferred by this paragraph shall be exercisable subject to and in accordance with the following provisions of this Schedule; and a local authority having power under a local enactment to borrow money by way of any method referred to in sub-paragraph (1) above shall not exercise that power in accordance with the provisions of that enactment.

Marginal Citations

M1 1965 c. 63.

- A local authority may borrow by way of temporary loan or overdraft from a bank or otherwise any sums which they may temporarily require—
 - (a) for the purpose of defraying expenses (including the payment of sums due by them to meet the expenses of other authorities) pending the receipt of revenues receivable by them in respect of the year in which those expenses are chargeable;
 - (b) for the purpose of the raising of a loan in the exercise of any statutory borrowing power.
- The power of a local authority to borrow money by any means includes power to raise money by those means outside the United Kingdom or in a foreign currency, but only with the consent of, and in accordance with any conditions specified by, the Treasury.
- 5 (1) The Secretary of State may by regulations made with the consent of the Treasury—
 - (a) prescribe the form of any mortgage to be entered into for the purpose of any borrowing by a local authority,

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- (b) regulate the issue of stocks and bonds or the creation of any other security for any such purpose, including the terms on which they are to be issued or created,
- (c) regulate the manner of transfer, dealing with and redeeming any mortgage created, or stocks or bonds issued or any other security created for any such purpose,
- (d) apply all or any of the provisions of sections 194 and 197 of the Act of 1973 (execution of deeds and inspection and deposit of documents) with or without modifications, to any such mortgage, stock, bonds or other security,
- [F3(dd) make provision for the custody and, where appropriate, eventual destruction of documents relating to any such stocks or bonds,]
 - (e) make such incidental, consequential and supplemental provision as appears to the Secretary of State to be necessary or proper for bringing the regulations into operation and giving them full effect.
- (2) Different provisions may be made under this paragraph for securities of different classes.
- (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F3 Sch. 3 para. 5(1)(dd) inserted by Stock Transfer Act 1982 (c. 41, SIF 69), s. 5(2)
- 6 (1) A local authority may borrow by the issue of bills, payable within twelve months from the date of issue—
 - (a) any sum which they are authorised to borrow under a statutory borrowing power; or
 - (b) such sums as may be required for the purpose of defraying expenses (including those payable by them to meet the expenses of other local authorities) pending the receipt of revenues receivable by them in respect of the year in which those expenses are chargeable.
 - (2) The aggregate of the amount outstanding on bills issued by a local authority under sub-paragraph (1) above shall not exceed—
 - (a) a sum equal to such proportion of the authority's estimated gross income from [F4rates, the community charges and the community water charges] during the current year as may be prescribed by an order made by the Treasury; or
 - (b) if no such proportion is so prescribed, a sum equal to one-fifth of the authority's estimated gross income as aforesaid.
 - (3) A local authority shall not borrow by the issue of bills in any year during which the authority's estimated gross income as aforesaid does not exceed £3 million or such other sum as may be prescribed by an order made by the Treasury.
 - (4) A statutory instrument containing an order under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

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Textual Amendments

- F4 Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, Sch. 1 Pt. III para. 34
- A local authority may issue bonds transferable by delivery (with or without endorsement) and other securities so transferable, but only with the consent of, and in accordance with any conditions specified by, the Treasury.
- 8 (1) Subject to the provisions of this paragraph and notwithstanding anything in any other enactment, all money borrowed under any statutory borrowing power by a local authority shall be secured upon the whole funds, rates and revenues of the authority and not otherwise; and all money borrowed by a local authority by whatever method shall be deemed to have the same charge and security and shall rank pari passu.
 - In this sub-paragraph references to sums borrowed by a local authority shall be deemed to include references to any sum which was borrowed by some other authority, and which the local authority in consequence of a transfer of functions or otherwise are liable to repay to the creditors.
 - (2) The interest and dividends for the time being payable in respect of money so borrowed by a local authority shall be the first charge on the rates and revenues comprising the security for the said money.
 - (3) Sub-paragraphs (1) and (2) above shall not apply in the case of money borrowed for the purposes of the common good by an islands or district council having a common good, nor shall the security created by those sub-paragraphs include the common good of the islands area or district or the revenues thereof.
 - (4) Sub-paragraphs (1) and (2) above shall not apply in the case of money borrowed by a local authority for the purposes of any trust under any deed of trust or other document, nor shall the security created by those sub-paragraphs include the funds held under any such trust.
- Two or more local authorities may combine to exercise their powers of borrowing under this Schedule jointly, and where they do so—
 - (a) any limit on the amount which each authority may borrow shall apply to the amount which each authority receive from the joint loan;
 - (b) paragraph 8 above shall apply to the money so borrowed as if references to a local authority were references to the local authority by whom the money is received.

Loans

10 (1) A local authority may lend to another authority mentioned in sub-paragraph (2) below, on such terms as may be agreed between them, such sums as that other authority may require for any purpose for which that other authority are authorised to borrow money by or under this Act or any other enactment; and they may also lend such sums as they consider appropriate to a community council established for their area or any part thereof, on such terms as may be agreed between them.

SCHEDULE 3 – Borrowing and Lending by Local Authorities and Certain other Bodies and Certain of their Funds

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- (2) The authorities to whom sums may be lent under sub-paragraph (1) above are any authority to which section 118 of the Act of 1973 applies or any other public authority approved by the Secretary of State for the purposes of this paragraph.
- 11 (1) A local authority may make loans to a harbour authority for a harbour wholly or partly situated within the area of the local authority, on such terms as may be agreed between them, for any purpose for which the harbour authority are authorised to borrow money.
 - (2) In this paragraph "harbour" and "harbour authority" have the same meanings as in the M2Harbours Act 1964.

Marginal Citations

M2 1964 c. 40.

Loans fund

- 12 (1) Subject to the following provisions of this Schedule, a local authority shall, as from 16th May 1975, establish a fund ("the loans fund") which shall be applicable to all money borrowed by the authority and the redemption or repayment thereof and the payment of interest or dividends thereon and shall be part of the general fund of the authority; and the loans fund shall be administered in accordance with paragraphs 13 to 21 below.
 - (2) A loans fund of an islands or district council shall not apply to money borrowed for the common good of the islands area or district.
- 13 (1) All capital assets and liabilities which are transferred to a local authority from an authority which ceases to exist on 16th May 1975, other than property which is subject to section 128 of the Act of 1973 or which is referred to in section 222(2) or 223 of that Act, shall be paid into or transferred to the loans fund of the local authority.
 - (2) All investments transferred to the loans fund as from 16th May 1975 shall be entered in the accounts of the loans fund at the value shown on the account from which they are transferred.
- Any statutory borrowing power vested in a local authority on or after 16th May 1975 shall be exercisable by them only in the following manner—
 - (a) by borrowing in accordance with this Schedule and carrying to the loans fund such sums as are necessary to enable that fund to make to the appropriate borrowing account of the local authority or to a relevant authority the advances which are required for the purpose for which the statutory borrowing power is available; and
 - (b) by making from the loans fund such advances to the appropriate borrowing account of the local authority or to a relevant authority, as the case may be.

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- (1) Subject to sub-paragraph (2) below [F5 and to sub-paragraph (2) of paragraph 1 above], all sums advanced to a borrowing account of a local authority or to a relevant authority shall be repaid within the fixed period by equal yearly or half-yearly instalments of principal, or, where repayment is on the annuity system, by equal yearly or half-yearly instalments of principal and interest combined; and the authority shall in each year debit the borrowing account or charge to the relevant authority the sums required in that year for the repayment of the advance.
 - (2) In any case where—
 - (a) a local authority make an advance to any person and the expenditure incurred in making the advance is defrayed by borrowing; and
 - (b) the terms of that advance are such that repayment is to be made otherwise than by equal yearly or half-yearly instalments of principal or of principal and interest combined; and
 - (c) apart from this sub-paragraph, the local authority would have no power, with respect to the expenditure referred to in paragraph (a) above, to vary the sums which would otherwise be debited or charged under sub-paragraph (1) above or to suspend their obligation under that sub-paragraph;

the local authority may, under sub-paragraph (1) above, debit to the borrowing account from which, or charge to the relevant authority by whom, the expenditure referred to in paragraph (a) above would otherwise fall to be defrayed, sums of different amounts (whether or not including instalments of principal) in respect of different years in order to take account of the terms on which their advance falls to be repaid.

(3) Subject to paragraph 16 below, the first payment to the loans fund shall be made within twelve months, or where the money is repayable by half-yearly instalments within six months, from the date of the advance.

Textual Amendments

- Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), Sch. 3 para. 36(a)
- 16 (1) Where a sum is advanced from the loans fund in accordance with paragraph 14 above for any of the following purposes—
 - (a) meeting expenditure on the construction of new, or the extension or alteration of existing, works forming or to form part of an undertaking of revenue-producing character;
 - (b) carrying out on land any other operations, being operations of a prescribed kind or operations specified in relation to that land by direction of the Secretary of State;
 - (c) acquiring land for the purpose of the construction thereon of new, or the extension or alteration of existing, works forming or to form part of an undertaking of a revenue-producing character, or for the purpose of the carrying out thereon of operations of a kind prescribed by virtue of paragraph (b) above, or operations specified in relation to that land by direction of the Secretary of State;
 - (d) acquiring land specified by direction of the Secretary of State;

the authority may, subject to the consent of the Secretary of State, suspend in whole or in part any annual provision required under paragraph 15 above for the repayment

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Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

from the borrowing account or by the relevant authority of the sum so advanced for such period (not being a period longer than the period during which the expenditure remains unremunerative or the period of five years from the commencement of the year next after that in which the expenditure commences to be incurred, whichever is the shorter) and subject to such conditions as the Secretary of State may determine.

- (2) Where any annual provision required to be made for the repayment of any sum has been suspended under sub-paragraph (1) above, a local authority may borrow for the purpose of payment, during the period of the suspension, of interest on that sum.
- (3) Where by virtue of paragraph 15 above a local authority are required to debit a sum to the borrowing account or charge a sum to a relevant authority and they suspend, in whole or in part, any annual provision for the repayment of the principal, they may refrain from debiting to that account or charging to the relevant authority an amount equal to the amount of the annual provision so suspended.
- (4) In this paragraph "prescribed" means prescribed by regulations made by the Secretary of State.
- 17 (1) The authority shall at the time an advance is made under paragraph 14 above determine—
 - (a) the period within which the advance is to be repaid to the loans fund, being a period not exceeding the fixed period; and
 - (b) the amount of each of the periodical payments required to repay the advance within the period so determined, and the date on which the first of the said payments is to be made.
 - (2) The periodical payments shall be either equal yearly or half-yearly instalments of principal or, where the advance is to be repaid on the annuity system, equal yearly or half-yearly instalments of principal and interest combined, the amount of principal included in each instalment being separately stated.
 - (3) The periodical payments shall so far as practicable be so adjusted as to be expressed in complete pounds.
 - (4) This paragraph shall apply with the necessary modifications in the case of advances from the loans fund to a relevant authority.
- In the event of it appearing at any time from a report by the Controller of Audit or otherwise that the authority specified therein have failed duly to make payment of interest or of the appropriate periodical sums required to be set aside for the repayment of advances made from the loans fund as aforesaid, or that the provisions of this Schedule or any regulations made thereunder have otherwise not been duly complied with, the Secretary of State may apply by petition to the Court of Session to have the authority ordained to make such payment and to comply in such other manner with the provisions of this Schedule or such regulations as may be necessary in the circumstances, and the Court are hereby authorised to do therein as shall appear to be just.
- Without prejudice to paragraph 18 above, the Secretary of State may from time to time as he thinks fit cause an investigation to be made into the administration of the loans fund of the authority, who shall bear the expenses of such investigation.
- 20 (1) If at any time any sums due by way of principal or interest on any security created by a local authority remain unpaid for a period of two months after demand in writing,

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the person entitled thereto, being the holder of such a security to the amount of not less than £1,000, or the persons entitled thereto, being the holders of such securities amounting together to not less than £2,000, may present a petition to the Court of Session for the appointment of a judicial factor, and the Court may, if they think fit, appoint a judicial factor.

- (2) Subject to the directions of the Court, the judicial factor shall have all the powers of the local authority [F6 of levying rates, the community charges and the community water charges], making requisitions on [F7 other local authorities] and collecting and recovering sums due to the authority in respect of rates or requisitions and any other sums whatsoever due to the authority and such other powers and duties as the Court think fit, and shall apply all money received by him, after payment of expenses including a proper remuneration for his trouble, as the Court direct for the purposes of this Schedule.
- (3) The judicial factor shall have such access to and use of the books and documents of the local authority as he may require.
- (4) The powers conferred by this paragraph shall be in addition to and not in derogation of any other powers competent to the holder of a security for enforcing payment of the sums due under the security.

Textual Amendments

- **F6** Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, Sch. 1 Pt. III para. 35(a)
- F7 Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, Sch. 1 Pt. III para. 35(b)
- 21 (1) Notwithstanding anything in this Schedule, the Secretary of State may by regulations make such provision as appears to him necessary or expedient with respect to the operation of the loans fund of a local authority and such regulations may apply generally or in the case of any particular authority or class of authority.
 - (2) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Capital, Renewal and Repair Funds

- 22 (1) Subject to the provisions of this Schedule, a local authority may establish [F8 any] of the following funds—
 - (a) a capital fund, to be used for defraying any expenditure of the authority to which capital is properly applicable, or in providing money for repayment of the principal of loans (but not any payment of interest on loans);
 - (b) a renewal and repair fund, to be used for the purpose of defraying expenditure to be incurred from time to time in repairing, maintaining, replacing and renewing any buildings, works, plant, equipment or articles belonging to the authority.
 - [F9(c) a fund (to be known as a "DLO reserve fund") to which there may be charged any deficit in, or into which there may be paid any surplus of—

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- (i) any DLO revenue account kept by the authority under section 10(1) of the Local Government, Planning and Land Act 1980;
- (ii) any account kept by the authority under section 9(2) of the Local Government Act 1988.]
- (2) A fund established by a local authority under this paragraph shall not be used to meet, directly or indirectly, any expenditure incurred by the authority for the purposes of a statutory undertaking of the authority, being a transport, district heating, harbour, dock, pier or ferry undertaking or a market or civic restaurant [F10; and if the renewal and repair fund is used so to meet expenditure incurred by the authority in relation to any house, or other property, to which their housing revenue account relates, the amount in question shall, subject to paragraph 1(7) of Schedule 4 to the M3 Housing (Financial Provisions) (Scotland) Act 1972, first to be carried to the credit of that account].

In this sub-paragraph, "pier" and "ferry" do not include a pier or ferry provided under section 2(2) of the ^{M4}Local Government (Development and Finance) (Scotland) Act 1964

- (3) Notwithstanding anything in any enactment, pending the application of any such fund as aforesaid for the purposes authorised by this paragraph, the money in the fund shall (unless applied in any other manner authorised by any enactment) be advanced to the loans fund or invested in trustee securities.
- (4) The provisions of this paragraph shall be in addition to and not in substitution for any other enactment authorising a local authority to establish a fund for a purpose for which a fund may be established under this paragraph; and a local authority may amalgamate any fund established by them under any other enactment with any corresponding fund established by them under this paragraph.

Textual Amendments

- F8 Word substituted by Local Government Act 1988 (c. 9, SIF 81:1, 2), s. 32(1), Sch. 6 para. 11(2)(a)
- F9 Sch. 3 para. 22(1)(c) inserted by Local Government Act 1988 (c. 9, SIF 81:1), s. 32(1) Sch. 6 para. 11(2)(b)
- F10 Words inserted by Housing (Scotland) Act 1986 (c. 65, SIF 61), s. 17

Marginal Citations

M3 1972 c.46 (61).

M4 1964 c. 67.

- 23 (1) Subject to sub-paragraph (2) below, a local authority by whom a capital fund is established under paragraph 22 above may pay into that fund—
 - (a) any sums derived from the sale of any property of the local authority, not being property held by them for any such purposes as are mentioned in paragraph 22(2) above; and
 - (b) such sums as the local authority may from time to time by resolution direct; and shall pay into that fund a sum equal to the amount of any income arising from the fund.
 - (2) Except with the consent of the Secretary of State, money received from the disposal of any property to which the local authority's housing revenue account relates shall not be paid into any such capital fund.

Status: Point in time view as at 01/02/1991.

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- (3) All money applied from any such capital fund may, if the local authority think fit, be repaid from the account to which that money is advanced by such annual instalments (with or without interest) and within such period as the local authority may determine.
- 24 (1) A local authority by whom a renewal and repair fund is established under paragraph 22 above may from time to time pay into that fund such sums as they may by resolution direct.
 - (2) The purposes for which any such renewal and repair fund may be applied shall not include the defraying of expenditure of an undertaking of the local authority in respect of which the authority are authorised to provide a reserve fund.
- [F1124A A local authority by whom a DLO reserve fund is established under paragraph 22 above may from time to time—
 - (a) pay into that fund any surplus; or
 - (b) charge to that fund any deficit,

referred to in paragraph 22(1)(c) above.]

Textual Amendments

F11 Sch. 3 para. 24A inserted by Local Government Act 1988 (c. 9, SIF 81:1, 2), s. 32(1), Sch. 6 para. 11(3)

- 25 (1) Notwithstanding anything in any enactment, a local authority may use, for any purpose for which the authority has a statutory borrowing power, any money forming part of, but not for the time being required for the purposes of, any fund of theirs to which this paragraph applies; and where any such money is so used the following provisions of this paragraph shall have effect.
 - (2) The money so used shall be repaid to the said fund as follows:—
 - (a) it shall be repaid as and when it is required for the purposes of that fund;
 - (b) if not required to be repaid earlier under paragraph (a) above, it shall be repaid within the period within which a loan raised under the statutory borrowing power would be repayable, or at such time before the expiration of that period as the authority may resolve.
 - (3) The statutory borrowing power shall be deemed to be exercised by the use of money under this paragraph as fully in all respects as if a loan of the same amount had been raised in exercise of the power.
 - (4) This paragraph applies to any fund established for the repayment of debt, or as a reserve, or for the maintenance, renewal or repair of property, or for superannuation of staff, or for insurance, or otherwise for meeting future expenditure of a capital or non-recurring nature, or for any like purpose.
 - (5) In this paragraph "statutory borrowing power" does not include the power to borrow by way of temporary loan or overdraft conferred by paragraph 3 above.
 - (6) The powers conferred by this paragraph are in addition to, and not in derogation of, the powers conferred by or under any other enactment.

SCHEDULE 3 – Borrowing and Lending by Local Authorities and Certain other Bodies and Certain of

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Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

Miscellaneous

- A person lending money to a local authority shall not be bound to inquire whether the borrowing of the money is legal or regular or whether the money raised was properly applied and shall not be prejudiced by any illegality or irregularity, or by the misapplication or non-application of any of that money.
- 27 F12

Textual Amendments

F12 Sch. 3 para. 27 repealed by Housing (Scotland) Act 1987 (c. 26, SIF 61), ss. 335, 339(2)(3), Sch. 23 para. 23(1)(a), **Sch. 24**

- 28 (1) Subject to paragraph 1(4) above and sub-paragraph (2) below, the provisions of this Schedule shall, subject to any necessary modifications, apply to a joint board having power to borrow money, a water development board or a river purification board, as they apply to a local authority.
 - (2) The Secretary of State may by regulations make such provisions as seem to him necessary or expedient with respect to the application of the provisions of this Schedule to the aforesaid boards, either generally or to any particular board or class of board.
 - (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- Save as otherwise expressly provided, the provisions of this Schedule in their application to money borrowed before the commencement of this Act by a local authority under a local enactment shall be subject to the provisions of such local enactment so far as inconsistent with the provisions hereof.
- Nothing in this Schedule shall apply to or affect the power of an islands or district council having a common good to borrow on the security of the common good or any loan secured thereon.
- In this Schedule, unless the context otherwise requires—

"advance", in relation to the loans fund and a borrowing account of a local authority, means the transfer of money by way of loan from the loans fund to the appropriate borrowing account in exercise of a statutory borrowing power;

"borrowing account", in relation to a local authority, means an account of the authority relating to a purpose for which the authority have a statutory borrowing power;

[F13" community charges" shall be construed in accordance with section 7 (creation and purpose of community charges) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

"community water charges" shall be construed in accordance with paragraph 6 of Schedule 5 to the said Act of 1987;]

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

"fixed period", in relation to any sum advanced to a borrowing account or to a relevant authority, means such period not exceeding 30 years from the date of the advance as the local authority determine or such other period as the Secretary of State may determine in any particular case or [F14, from time to time, for any class of cases or] for the purpose of any enactment;

"loans fund" means the loans fund established under this Schedule;

"mortgage" means a deed containing an assignation by way of security of the funds, rates and revenues of a local authority;

"relevant authority" means any authority to whom a local authority may make a loan under paragraph 10 or 11 above;

"security", in relation to a local authority, means a mortgage, a bond, a deposit receipt or other document of debt issued by the authority and the security created thereby (including stock created by the authority or a certificate in respect of such stock) by or under any enactment, but does not include . . . ^{F15} a heritable security or other deed of security or document of debt affecting the common good of an islands area or district;

"statutory borrowing power" means any power to borrow money conferred on a local authority by or under any enactment, but does not include the power of an islands or district council to borrow for the purposes of the common good;

"trustee securities" means any security in which trustees are for the time being authorised by law to invest trust money.

Textual Amendments

- F13 Definitions inserted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, Sch. 1 para. 36
- F14 Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), Sch. 3 para. 36(b)
- **F15** Words repealed by Housing (Scotland) Act 1987 (c. 26, SIF 61), ss. 335, 339(2)(3), Sch. 23 para. 23(1) (b), **Sch. 24**

SCHEDULE 4

Section 21.

THE COMMISSIONER

Disqualifications

- 1 (1) A person shall be disqualified for being appointed as, or for being, the Commissioner if—
 - (a) he is disqualified for being elected, or being a member of any of the authorities mentioned in section 23 of this Act; or
 - (b) he is a member of any of those authorities or is a member (by co-option) of a committee of any of those authorities; or
 - (c) he has been a member of any of those authorities or has been a member (by co-option) of a committee of any of those authorities within 5 years before the date from which the appointment would take effect.

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

- (2) The acts and proceedings of a person appointed as the Commissioner and acting in that office shall, notwithstanding his disqualification under this paragraph, be as valid and effectual as if he had been qualified.
- The Commissioner, during his term of office and for 3 years thereafter, shall be disqualified for being appointed to any paid office by any of the authorities mentioned in section 23 of this Act.

Remuneration, etc.

- [F163 (1) The designated body shall pay to, or in respect of—
 - (a) the Commissioner, or any person holding an appointment under paragraph 4 of this Schedule, such amounts—
 - (i) by way of remuneration or allowances; or
 - (ii) towards the provision of pensions, allowances or gratuities;
 - (b) any person who has held the office of Commissioner, or an appointment under the said paragraph 4, such amounts by way of pensions, allowances or gratuities,

as the Secretary of State may determine; but any such amount which the Secretary of State determines to be payable to, or in respect of, the Commissioner or any person who has held the office of Commissioner shall be subject to the approval of [F17the Treasury].]

(2) If a person ceases to be the Commissioner and it appears to the Secretary of State that there are special circumstances which make it right that that person should receive compensation, the designated body shall pay to that person a sum of such amount as the Secretary of State may, with the consent of [F18the Treasury], determine.

Textual Amendments

- F16 Sch. 3 para. 3(1) substituted by Local Government (Scotland) Act 1978 (c. 4, SIF 81:2), s. 4
- **F17** Words substituted by virtue of S.I. 1981/1670, arts. 2(2), 3(5)
- **F18** Words substituted by virtue of S.I. 1981/1670, arts. 2(1)(d), 3(5)

Staff and accommodation

- 4 (1) The Commissioner may appoint a secretary and such other officers as he may consider to be required for the discharge of his functions, but the amount of remuneration payable to the secretary and such officers and the number of such officers to be appointed shall be subject to the approval of the designated body.
 - (2) The designated body shall, after consultation with the Commissioner, make such arrangements as they may consider to be required for the provision of offices and other accommodation in connection with the discharge of the Commissioner's functions.

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(3) Any function of the Commissioner . . . ^{F19} may be performed by any of his officers who is authorised for the purpose by the Commissioner.

Textual Amendments

F19 Words repealed by Local Government Act 1988 (c. 9, SIF 81:1, 2), ss. 29, 41, Sch. 3 para. 17, Sch. 7 Pt. II

Expenses of the Commissioner

⁵ [F20]Subject to section 29(2H) of this Act,] all reasonable expenses incurred by the Commissioner and his officers shall be defrayed by the designated body.

Textual Amendments

F20 Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 194(1), Sch. 11 para. 46

Disqualification for membership of the House of Commons and the Northern Ireland Assembly

In Part III of Schedule 1 to the House of Commons Disqualification Act 1975 and in Part III of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 there shall (at the appropriate place in alphabetical order) be inserted the following entry:—

"The Commissioner for Local Administration in Scotland;"

Modifications etc. (not altering text)

C2 The text of Sch. 4 para. 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

SCHEDULE 5

Section 24.

MATTERS NOT SUBJECT TO INVESTIGATION

- The commencement or conduct of civil or criminal proceedings before any court of law.
- Action taken by [F21 any police authority or any joint police committee constituted by an amalgamation scheme made or approved under the Police (Scotland) Act 1967] in connection with the investigation or prevention of crime.

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

Textual Amendments

F21 Words substituted by S.I. 1988/1306, art. 2

- 3 (1) Action taken in matters relating to contractual or other commercial transactions of any authority to which Part II of this Act applies, including transactions falling within sub-paragraph (2) below but excluding transactions falling within sub-paragraph (3) below.
 - (2) The transactions mentioned in sub-paragraph (1) above as included in the matters which, by virtue of that sub-paragraph, are not subject to investigation are all transactions of an authority to which Part II of this Act applies relating to the operation of public passenger transport, the carrying on of a dock or harbour undertaking, the provision of entertainment, or the provision and operation of industrial establishments and of markets.
 - (3) The transactions mentioned in sub-paragraph (1) above as not included in those matters are—
 - (a) transactions for or relating to the acquisition or disposal of land; and
 - (b) all transactions (not being transactions falling within sub-paragraph (2) above) in the discharge of functions exercisable under any public general Act, other than those required for the procurement of the goods and services necessary to discharge those functions.
- 4 Action taken in respect of appointments or removals, pay, discipline, superannuation or other personnel matters.
- 5 Any action concerning—
 - (a) the giving of instruction, whether secular or religious, or
 - (b) conduct, curriculum, internal organisation, management or discipline, in any educational establishment under the management of an education authority.

SCHEDULE 6

Section 38(1)

ADAPTATION AND AMENDMENT OF ENACTMENTS

PART I

GENERAL ADAPTATION OF ENACTMENTS

Any reference in any enactment to an entry in the roll made by the Assessor of Public Undertakings (Scotland), however expressed, shall be construed as a reference to a direction given by the Assessor under section 5 of this Act.

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

Any reference in the Valuation Acts or in any enactment having effect by virtue of those Acts to "year", however expressed, shall be construed as respects the year 1975-76 as a reference to a period commencing on 16th May 1975 and ending on 31st March 1976 and as respects any later year as a period of twelve months ending with 31st March.

PART II

MINOR AND CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

C3 The text of Sch. 6 Pt. II is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

The Lands Valuation (Scotland) Act 1854 (c. 91)

- In section 7 (assessor may call for written statement of rent)—
 - (a) for the words from "within the county or burgh" to "such county or burgh" there shall be substituted the words "within his area for a return containing such particulars as may be reasonably required for the purpose of enabling him to value the lands and heritages";
 - (b) for the words "of such yearly rent or other particulars as aforesaid" there shall be substituted the words "in such return".
- 2 In section 24 (notice of valuation)—
 - (a) the words "in each year" shall cease to have effect;
 - (b) for the words "every entry in his valuation roll" there shall be substituted the words "the direction given to him under section 5 of the Local Government (Scotland) Act 1975";
 - (c) after the words "such valuation" there shall be inserted in words " as contained in the direction".
- In section 25 (appeal by parish, county or burgh interested in the valuation of any company), for the words from the beginning to "contained to" there shall be substituted the words "Any local authority having an interest in any entry in the valuation roll made in consequence of a direction by the Assessor of Public Undertakings (Scotland) under section 5 of the Local Government Act 1975 may".
- For section 35 (valuation rolls preserved in the General Register House), there shall be substituted the following section—

"35 Preservation of valuation rolls by the Keeper of Records.

The assessor for each valuation area shall as soon as is reasonably practicable after a valuation roll has ceased to be in force trransmit the roll to the Keeper of the Records of Scotland for preservation by him.".

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

In section 42 (interpretation), in the definition of "machinery fixed or attached" (set out in section 1 of the M5Lands Valuation (Scotland) Amendment Act 1902) the words "save as herein provided" shall cease to have effect and at the end there shall be added the words "nor, after the year 1977-78, include any electric motor used in any industrial or trade process, whether in a building or not".

Marginal Citations

M5 1902 c. 25.

The Sporting Lands Rating (Scotland) Act 1886 (c. 15)

In section 6 (valuation of shootings and deer forests), for the word "parish" wherever it occurs there shall be susbtituted the words "islands area or district".

The Valuation of Lands (Scotland) Acts Amendment Act 1894 (c. 36)

In section 7 (extension of meaning of word company), for the words "the valuation roll to be made up" there shall be substituted the words "any valuation made".

The Rating and Valuation (Apportionment) Act 1928 (c. 44)

In section 9(13) (application to Scotland), for the words from "(including" to "so amended" there shall be substituted the words "made up under the Valuation Acts as defined in section 37 of the Local Government (Scotland) Act 1975".

The Railways (Valuation for Rating) Act 1930 (c. 24)

9 In section 22(7) (amendment of other Acts), for the words "made up by the Assessor" there shall be substituted the words "in consequence of a direction given by the Assessor under section 5 of the Local Government (Scotland) Act 1975".

10 F2

Textual Amendments

F22 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(*b*) repealed by Water (Scotland) Act 1980 (c. 45, SIF 130), Sch. 11

The Civic Restaurants Act 1947 (c. 22)

In section 3 (financial provisions), in subsection (1) the words from "and form of the account" to the end, and in subsection (2) the words from "and if the account" to the end shall cease to have effect.

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

The Local Government (Scotland) Act 1947 (c. 43)

- In section 235 (rating authority may require power to furnish statement of lets)—
 - (a) in subsection (1) the words "and of the rents for which the same are let" shall cease to have effect:
 - (b) in subsection (2), for the words "ten pounds" and "twenty pounds" there shall be substituted respectively the words "£50" and "£100", and the words "or the rent of any of the said lands and heritages" shall cease to have effect.
- In section 243 (occupiers' rates not to be levied in respect of unlet and unoccupied subjects)—
 - (a) in subsection (1) for the words from "year from Whitsunday" to the end there shall be substituted the words "financial year, or, in the case of lands and heritages which are first entered in the valuation roll during the course of the financial year, throughout the whole of the period between the date when such entry becomes effective and the end of the financial year";
 - (b) in subsection (2) for the words from "year from" to "fit" there shall be substituted the words "financial year, the rating authority shall".

The Local Government Act 1948 (c. 26)

In section 100(3) (provisions as to making and division of payments for benefit of local authorities), for the words from "according to their" to the end there shall be substituted the words "among local authorities or any classess thereof in accordance with regulations made by him under section 11 of the Local Government (Scotland) Act 1973."

1	5-1	6	Ó.	F2	23

Textual Amendments

F23 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by Water (Scotland) Act 1980 (c. 45, SIF 130), Sch. 11

The Rating and Valuation (Scotland) Act 1952 (c. 47)

- 17 In section 3 (notice to rating authorities of Assessor's proposed valuation)—
 - (a) in subsection (1), the words "in each year" shall cease to have effect, and for the words "entry proposed to be made by such Assessor in his valuation roll" there shall be substituted the words "direction proposed to be given by such Assessor under section 5 of the Local Government (Scotland) Act 1975";
 - (b) in subsection (2), for the words "entry" wherever it occurs and for the words "his valuation roll" there shall be substituted respectively the words "direction" and "such direction".

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

In section 4 (Assessor of Public Undertakings (Scotland) to amend his valuation roll to give effect to appeal), the word "roll" shall cease to have effect, and at the end there shall be added the words "and shall give a further direction under section 5 of the Local Government (Scotland) Act 1975".

The Pests Act 1954 (c. 68)

For section 6 (charges for inspection of ships), there shall be substituted the following section—

"6 Charges for inspection of ships.

A local authority within the meaning of the Public Health (Scotland) Act 1945 or a port local authority within the meaning of section 172 of the Public Health (Scotland) Act 1897 may impose such charges as appear to the authority to be appropriate for any inspection of a vessel made by an officer of the authority for the purpsoes of any Order in Council under section 23 of the Prevention of Damage by Pests Act 1949.".

The Valuation and Rating (Scotland) Act 1956 (c. 60)

- 20 In section 13 (time for giving notices etc.)—
 - (a) at the end of subsection (1) there shall be added the words "; and an order under this section may relate to local authorities generally or to any class of local authority";
 - (b) subsection (2) shall cease to have effect.
- In section 43(1) (interpretation), in the definition of "the Valuation Acts" at the end there shall be added the words "and the Local Government (Scotland) Act 1975".
- 22 F24

Textual Amendments

F24 Sch. 6 Pt. II para. 22 repealed by S.I. 1978/1176, Sch.

The Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)

- In section 7(4) (apportionment), for the words "the fifteenth day of March" there shall be substituted the words "the date prescribed by order under section 13 of the Act of 1956".
- In section 9 (meaning of product of a rate of one penny in the pound and standard penny rate product)—
 - (a) in subsection (3) for the words from "amount" to the end there shall be substituted the words "product of the weighted population of the district or islands area and the national standard amount per head for that year. ";
 - (b) subsection (4) shall cease to have effect;
 - (c) in subsection (5) after the word "area" there shall be inserted the words "and the national standard amount per head".

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- 25 In section 15 (proceedings before valuation appeal committees)—
 - (a) in subsection (2) for the words "5 of the Act of 1956" there shall be substituted the words "4 of the Local Government (Scotland) Act 1975 and the procedure in appeals and complaints to the committees";
 - (b) for subsection (3) there shall be substituted the following subsection—
 - "(3) Regulations under this section may provide for the amendment or repeal of any enactment which is inconsistent with or superseded by any provision contained in the regulations.".
- In section 22 (miscellaneous amendments of Act of 1956 repating to valuation and rating), in paragraph (d) for the words from "in years" to the end there shall be substituted the words "as he may consider appropriate".
- In section 26(1) (interpretation), in the definition of "year of revaluation" for the words "9 of Act of 1956" there shall be substituted the words "37 of the Local Government (Scotland) Act 1975".

The Public Works Loans Act 1964 (c. 9)

In section 6(1) (re-borrowing powers of public authorities), for the words "section 277(1) of the Local Government (Scotland) Act 1947" there shall be substituted the words "Scheduel 3 to the Local Government (Scotland) Act 1975".

The Teaching Council (Scotland) Act 1965 (c. 19)

- 29 In Schedule 1 (constitution of the Council)—
 - (a) in paragraph 1(1)(b) for items (i) and (ii) there shall be substituted the following item—
 - "(i) four by the Convention of Scottish Local Authorities;";
 - (b) in paragraph 4(1) for the words "paragraph 5(3)" there shall be substituted the words "paragraphs 5(3) and 5A";
 - (c) after paragraph 5 there shall be inserted the following—
 - "5A On 16th May 1975 each person holding office as a member of the Council who has been appointed by the Association of County Councils in Scotland or by the Scottish Counties of Cities Association shall go out of office; and any person, appointed as a member of the Council by the Convention of Scottish Local Authorities by virtue of paragraph 1(1)(b)(i) of this Schedule in respect of the period of office of members of the Council current at the date of the commencement of paragraph 29 of Schedule 6 to the Local Government (Scotland) Act 1975, shall hold office until 31st January 1979 inclusive."

The Public Works Loans Act 1965 (c. 63)

In section 2 (new form of local loan and automatic charge for securing it)—

"(b) in relation to Scotland, any local authority within the meaning of hte Local Government (Scotland) Act 1973 and any joint board or joint committee of any such local authority";

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- (b) in subsection (3), for the words "Part XII of the said Act of 1947" there shall be substituted the words "Schedule 3 to the Local Government (Scotland) Act 1975";
- (c) in subsection (5), for the words "section 261 of the Local Government (Scotland) Act 1947" there shall be substituted the words "paragraph 8 of Schedule 3 to the said Act of 1975".

The Housing (Scotland) Act 1966 (c. 49)

In Schedule 7 (provisions as to local bonds), in paragraph 6 for the words "Part XII of the Local Government (Scotland) Act 1947" there shall be substituted the words "Schedule 3 to the Local Government (Scotland) Act 1975".

The Local Government (Scotland) Act 1966 (c. 51)

- In section 15 (valuation according to tone of roll), in subsection (1), for the words "for a year other than a year of revaluation" there is substituted the words "at any time the valuation roll is in force".
- In section 24 (liability to be rated in respect of certain unoccupied property)—
 - (a) in subsections (1), (4) and (5) for the words "three months" there shall be substituted the words "six months".;
 - (b) subsections (2) and (3) shall cease to have effect.
- In subsection 25 (provisions supplementary to section 24)—
 - (a) subsection (2) shall cease to have effect;
 - (b) in subsection (3), for the words "three months" there shall be substituted the words "six months" and in paragraph (d) for the words "Minister of Public Building and Works" there shall be substituted the words "Secretary of State".
- In section 27 (notification of unoccupied dwelling-houses)—
 - (a) in subsection (2), the words "subject to the next following subsection" and the words from "and no reduction" to the end shall cease to have effect;
 - (b) subsection (3) shall cease to have effect;
 - (c) in subsection (4) for the word "rating" there shall be substituted the word "local".
- In section 46(1) (general interpretation), in the definition of "year of revaluation" for the words "9 of the Valuation and Rating (Scotland) Act 1956" there shall be substituted the words "37 of the Local Government (Scotland) Act 1975".
- 37 In Schedule 2 (valuation of water undertakings)—
 - (a) in paragraph 1, the words "and shall enter such value in the valuation roll" shall cease to have effect;
 - (b) in paragraph 2, for the words "entered in the valuation roll referred to in" there shall be substituted the words "determined by the Assessor in accordance with":
 - (c) in paragraph 4, for the words "31st December" there shall be substituted the words "such date as may be prescribed";

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- (d) in paragraph 16, after the words "Assessor shall" there shall be inserted the words "give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to";
- (e) in paragraph 17, after the words "and shall" there shall be inserted the words "give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to";
- (f) in paragraph 19, for the words "31st December" there shall be substituted "such date as may be prescribed";
- (g) paragraph 23 and, in paragraph 27, the definition of "valuation roll" shall cease to have effect.
- In Schedule 3 (rating of unoccupied property), in paragraph 3(6) for the words "349 of the Local Government (Scotland) Act 1947" there shall be substituted the words "192 of the Local Government (Scotland) Act 1973".

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Textual Amendments

F25 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(*b*) repealed by Water (Scotland) Act 1980 (c. 45, SIF 130), **Sch. 11**

The National Loans Act 1968 (c. 13)

In paragraph 1 of Schedule 4 (local loans), for the words "379(1) of the Local Government (Scotland) Act 1947" there shall be substituted the words "235(1) of the Local Government (Scotland) Act 1973".

The Transport Act 1968 (c. 73)

- In section 12(7)(b) (borrowing powers of Executive), for the words "section 278 of the Local Government (Scotland) Act 1947" there shall be substituted the words "paragraph 26 of Schedule 3 to the Local Government (Scotland) Act 1975".
- In section 19(1) (transfer of control of bus services to Executive), for the words from "Minister has received" to "a copy of" there shall be substituted the words " Authority for a designated area have caused to be published".

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Textual Amendments

F26 Sch. 6 Pt. II para. 43 repealed by S.I. 1978/1173, Sch.

The Local Government (Footpaths and Open Spaces) (Scotland) Act 1970 (c. 28)

In section 5 (interpretation), in the definition of "local authority", for the words "a town council or a county" there shall be substituted the words ", in sections 1 and 2, a regional or islands council, and in section 3, a regional, islands or district".

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 30 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)

The Breeding of Dogs Act 1973 (c. 60)

- 45 In section 1 (licensing)—
 - (a) in subsection (2), for the words "Secretary of State may by order" there shall be substituted the words "local authority may";
 - (b) subsection (3) shall cease to have effect.

The Local Government (Scotland) Act 1973 (c. 65)

- In section 49 (application of sections 45 to 47 to certain bodies)—
 - (a) subsection (1)(b) shall cease to have effect;
 - (b) after subsection (1) there shall be inserted the following subsection:—
 - "(1A) Sections 45 to 47 to this Act shall apply to any local valuation panel or valuation appeal committee but as if payments referred to in those sections quere made by the valuation authority.".]

Textual Amendments

F27 Sch. 6 Pt. II para. 46 repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 194(4), 195(2), **Sch. 12 Pt. II**

- In section 94 (capital expenses), after subsection (1) there shall be inserted the following subsection—
 - "(1A) The giving of approval by a local authoritu as a Passenger Transport Authority to any proposal for expenditure referred to in section 15(1)(c) of the Transport Act 1968 shall be deemed for the purposes of this section to be an incurrinf of liability by the authority to meet capital expenses."
- In section 97(6) (Commission for Local Authority Accounts in Scotland), after the words "includes", "Audit," and "accountants, and" there shall be inserted respectively the words "(a)", "(b)" and "(c)".
- 49 In section 113 (persons eligible for rate rebates)—
 - (a) for paragraph (b) of subsection (1) there shall be substituted the following paragraph—
 - "(b) a person who is the occupier of lands and heritages which are not a dwelling-house, but who resides or is usually resident in a part of the lands and heritages which is used for the purposes of a private dwelling and has at the relevant date a rateable value which does not exceed any limit prescribed;";
 - (b) subsection (3) shall cease to have effect;
 - (c) in subsection (4) for the word "paragraph" there shall be substituted the words "paragraphs (b) and "and at the end the shall be added the words "; but indetermining any such question the sheriff shall have regard to any apportionment shown in the valuation roll".
- In section 125 (school and college councils), after subsection (3) there shall be inserted the following subsections—

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- "(3A) Notwithstanding any rule of law, a person in minority shall be eligible to be appointed as a member of a scholl or college council.
- (3B) Without prejudice to the entitlement of a member of a scholl or college council who is also a member of a body to which sections 45 and 46 of this Act apply to receive allowances under those sections, an eduction authority may pay to any mamber of such a council—
 - (a) in respect of his attendance at a meeting of the council, or
 - (b) in rspect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or inconnection with, the discharge of functions of the council,

such allowances, in the nature of those payable under those section, other than subsection (1) of the said section 45, as they think fit, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under subsection (4) of the said section 45 and specified under the said section 46 for the corresponding allowances under those sections."

- In section 183(1) (directions relating to specialist advice), for paragraphs (b) and (c) there shall be substituted the following paragraph—
 - "(b) under sections 262 and 262A of that Act (designation of, and control of demolition in, conservation areas)".
- In section 194 (execution of deeds by local authority and use of seal), in subsection (1), for the words "this Act" there shall be substituted the words "any enactment".
- In subsection 202 (procedures, etc., for byelaws)—
 - (a) in subsection (1), at the beginning there shall be inserted the words "Subject to subsection (1A) below";
 - (b) after subsection (1) there shall be inserted the following subsection—
 - "(1A) This section shall not apply to byelaws made under section 60 or 61 of the Water (Scotland) Act 1946 or section 63(7) of the Countryside (Scotland) Act 1967."
- In Schedule 7 (meetings and proceedings of local authorities)—
 - (a) in paragraph 2(4) after the words "a council" there shall be inserted the words "and any other business brought before that meeting as a matter of urgency in accordance with the council's standing orders";
 - (b) in paragraph 5(1) after the word "Act" there shall be inserted the words " and to an yprovisions of standing orders relating to the suspension of such orders":
 - (c) in paragraph 5(2) after the word "appointment" there shall be inserted the words "of a member of the council".
- In Schedule 14 (amendment of enactments relating to roads), paragraphs 55 and 56 shall cease to have effect.
- In Schedule 17 (amendment of enactments relating to water)—
 - (a) for paragraph 1 there shall be substituted the following paragraph—

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- "1 (1) Notwithstanding any other provision of this Act or an yorder made thereunder, any reference in any enactment, order, scheme, regulations, award or byelaws passed or made before the coming into force of this Act—
 - (a) in unspecified terms to a regional water board or the region of such a board (or any expression construed as such a reference by virtue of paragraph 2 of Schedule 2 to the Water (Scotland) Act 1967) or to a constituent board shall be construed respectively as a reference to a water authority or to the limits of supply of such an authority or to a constituent water authority;
 - (b) to a aprticular regional water board or the region of such a board (or any expression construed as aforesaid) shall be construed respectively as a reference to the water authority responsible for the water undertaking to which the enactment relates or to the limits of supply of such an authority.
 - (2) If there is any doubt as to the identity of the water authority referred to in sub-paragraph (1)(b) above, that authority shall be taken to be such authority as may be specified in a direction given by the Secretary of State.";

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Textual Amendments

F28 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(*b*) repealed by Water (Scotland) Act 1980 (c. 45, SIF 130), Sch. 11

- In Schedule 23 (amendment of enactments relating to planning), in paragraph 2(b) for the words from "a general" to the end there shall be substituted the words "an islands or district council".
- In Schedule 29 (repeals), the entry relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 shall cease to have effect and paragraph 9 of Schedule 1 to that Act is hereby revived, and incolumn 3 of the entry relating to the Local Government (Scotland) Act 1966 for the words "30, subsections (3) and (4). Sections 31 and" there shall be substituted the words "30(4) the words from "section 149" to "Act)". Section ".

The Housing (Scotland) Act 1974 (c. 45)

In section 3 (conditions for approval of applications for improvement grant), in subsection (2)(c)(ii), for the words "last authenticated prior to" there shall be substituted the words "inforce on".

The House of Commons Disqualifications Act 1975 (c. 24)

- In Part III of Schedule 1, in the entry relating to local government officers the words from "County clerk or" to the end of the entry shall cease to have effect.
- In Part IV of Schedule 1, in the entry relating to Her Majesty's Lieutenant for a county in Great Britain for the words "Great Britain" there shall be substituted

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the words "England and Wales", and after that entry there shall be inserted the following entries—

"Her Majesty's lord-lieutenant or lieutenant for a region in Scotland.	Any constituency comprising the whole or part of such part of the region as may be determined by Order in Council made by Her Majesty in which the lord-lieutenant holds office or in which the lord-lieutenant or lieutenant discharges his functions.
Her Majesty's lord-lieutenant or lieutenant for an islands area in Scotland.	Any constituency comprising the whole or part of the islands area for which the lord-lieutenant or lieutenant is appointed or for which the lord-lieutenant holds office.
Her Majesty's lord-lieutenant or lieutenant for the district or city of Aberdeen, Dundee, Edinburgh or Glasgow.	Any constituency comprising the whole or part of the district in which the lord-lieutenant holds office or for which the lieutenant is appointed."

The Northern Ireland Assembly Disqualification Act 1975 (c. 25)

In Part III of Schedule 1, in the entry relating to local government officers the words from "County clerk or" to the end of the entry shall cease to have effect.

SCHEDULE 7

Section 38(2).

REPEALS

Modifications etc. (not altering text)

C4 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short title	Extent of Repeal
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act 1854.	Sections 1, 5, 9, 11, 12, 17, 18 and 23.
		In section 24, the words "in each year".
		Section 27.
		In section 42, in the definition of "machinery fixed or attached" (set out in section 1 of the Lands Valuation (Scotland) Amendment Act 1902),

		the words "save as herein provided".
48 & 49 Vict. c. 16.	The Registration Amendment (Scotland) Act 1885.	The whole Act.
57 & 58 Vict. c. 36.	The Valuation of Lands (Scotland) Acts Amendment Act 1894.	Sections 2, 3, 5 and 6.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act 1926.	In section 29, the definition of "valuatio n roll".
8 & 9 Geo. 6. c. 18.	The Local Authorities Loans Act 1945.	Section 8.
10 & 11 Geo. 6. c. 22.	The Civic Restaurants Act 1947.	In section 3, in subsection (1) the words from "and the form of the account" to the end, and in subsection (2) the words from "and if the account" to the end.
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act 1947.	Sections 221, 223, 228, 229, 231, 232 and 234.
		In section 235, in subsection (1), the words "and of the rents for which the same are let" and in subsection (2), the words "or the rent for any of the said lands and heritages".
		Paart XII.
		Schedules 6, 7 and 8.
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	In section 124, in subsection (2), the word "and" at the end of paragraph (a) and paragraph (b), and subsection (3).
14 & 15 Geo. 6. c. 66.	The Rivers (Prevention of Pollution) (Scotland) Act 1951.	Section 7.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 47.	The Rating and Valuation (Scotland) Act 1952.	In section 3(1), the words "in each year".
3 & 4 Eliz. 2. c. 13.	The Rural Water Supplies and Sewerage Act 1955.	Section 1(3).
4 & 5 Eliz. 2. c. 60.	The Valuation and Rating (Scotland) Act 1956.	Sections 5, 9, 10 and 11.
		Section 13(2).
		Section 15 and 19.

		Schedule 2.
10 & 11 Eliz. 2. c. 9.	The Local Government (Financial Provisions etc.) (Scotland) Act 1962.	In section 4(9) the words from "or by any" to the end.
		Section 6.
		Section 7.
		Section 9.
		In Schedule 2, paragraph 4.
1963 c. 12.	The Local Government (Financial Provisions) (Scotland) Act 1963.	Section 3.
		Section 9(4).
		Sections 13 and 21.
		In section 22, paragraphs (a), (b) and (e).
1964 c. 67.	The Local Government (Development and Finance) (Scotland) Act 1964.	Sections 8 to 12.
		The Schedule.
1965 c. 63.	The Public Works Loans Act 1965.	Section 2(2).
		In the Schedule. paragraph 10.
1966 c. 9.	The Rating Act 1966.	Sections 2, 3 and 4.
1966 c. 51.	The Local Government (Scotland) Act 1966.	In section 6, subsections (3) and (4).
		In section 13, paragraphs (a) and (c).
		Section 14(2).
		In section 24, subsections (2) and (3).
		Section 25(2).
		In section 27, in subsection (2), the words "subject to the next following subsection" and the words "and nor reduction" to the end, and subsection (3).
		Section 28(3)(a).
		In section 46(1), in paragraph 1, the words "and shall enter such value in the valuation

		roll", paragraph 23, and in paragraph 27, the definition of "valuation roll".
1967 c. 76.	The Road Traffic Regulations Act 1967.	In sections 72(6)(b) and 84B(8)(b) the words "for the purposes of advances under section 8 of the Development and Road Improvement Funds Act 1909".
1967 c. 78.	The Water (Scotland) Act 1967.	Sections 10 and 17.
1968 c. 13.	The National Loans Act 1968.	In section 6(1), the entry relating to section 1(3)(b) of the Rural Water Supplies and Sewerage Act 1955.
1968 c. 73.	The Transport Act 1968.	IN scetion 15(4), the words from "to the provisions" to the end.
		Section 138(6).
1970 c. 4.	The Valuation for Rating (Scotland) Act 1970.	In section 2(1), the definition of "valuatio n roll".
1972 c. 46.	The Housing (Financial Provisions) (Scotland) Act 1972.	In Schedule 9, paragraphs 2, 3 and 14.
1973 c. 60.	The Breeding of Dogs Act 1973.	Section 1(3).
1973 c. 65.	The Local Government (Scotland) Act 1973.	Section 49(1)(b) and (f).
		Section 113(3).
		In section 210(1) the words "or under any other enactment" where they first occur.
		In Schedule 9, paragraphs 3, 4, 5, 8, 13 to 15, 45 and 46, in paragraph 54(b) the words from "for the words "burgh or landward area" to the end, and paragraph 57.
		In Schedule 14, paragraphs 55 and 56 and the entry relating to the Local Government (Footpaths and Open Spaces) (Scotland) 1970.

		In Schedule 17, paragraphs 25, 36 and 40.
		In Schedule 29, the entries relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 and to sections 10 and 17 of the Water (Scotland) Act 1967.
1975 c. 24.	The House of Commons Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from "County clerk or" to the end of the entry.
1975 c. 25.	The Northern Ireland Assembly Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from "County clerk or" to the end of the entry.

Status:

Point in time view as at 01/02/1991.

Changes to legislation: