

Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART III

EXCHEQUER GRANTS AND OTHER FINANCIAL PROVISIONS.

General Exchequer Contributions.

53 Payment of General Exchequer Contributions.

- (1) There shall be paid out of moneys provided by Parliament in respect of the year beginning on the sixteenth day of May, nineteen hundred and thirty, and each subsequent year, an annual contribution towards local government expenses in counties and large burghs to be called the "General Exchequer Contribution."
- (2) The amount of the General Exchequer Contribution shall be periodically revised. The amount first fixed shall be for a period of three years beginning on the sixteenth day of May, nineteen hundred and thirty, the amount fixed on the first revision shall be for a period of four years from the expiration of the first period, the amount fixed on any subsequent revision shall be for a period of five years from the expiration of the previous period, and a period for which the General Exchequer Contribution is so fixed is hereinafter referred to as a "fixed grant period."
- (3) The amount of the General Exchequer Contribution shall be the sum of the following amounts, that is to say:—
 - (a) an amount equal to the total losses on account of rates of all counties and large burghs;
 - (b) an amount equal to the total losses on account of grants of all counties and large burghs;
 - (c) in respect of each year in the first fixed grant period seven hundred and fifty thousand pounds, and in respect of each year of every following fixed grant period such amount as Parliament may hereafter determine with respect to the fixed grant period so, however, that the proportion which the General Exchequer Contribution for any fixed grant period bears to the total amount of rate and grant borne expenditure in the penultimate year of the preceding

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fixed grant period shall never be less than the proportion which the General Exchequer Contribution for the first fixed grant period bore to the total amount of rate and grant borne expenditure in the first year of that fixed grant period; in the foregoing provisions of this paragraph—

- (i) " rate and grant borne expenditure " means the local expenditure which fell to be borne by rates and by grants made under this Part of this Act out of the General Exchequer Contribution; and
- (ii) if as respects any fixed grant period the Secretary of State certifies that the amount of rate and grant borne expenditure in the penultimate year of that fixed grant period was abnormally increased by reason of any emergency involving the issue of a proclamation under the Emergency Powers Act, 1920, there shall be deemed to be substituted for the reference to the penultimate year of the preceding fixed grant period a reference to the last year preceding the said penultimate year in which no such abnormal expenditure was incurred.

54 Payments out of Road Fund towards General Exchequer Contribution.

- (1) Towards the General Exchequer Contribution there shall at such times and in such manner as the Treasury may direct be paid out of the Road Fund in respect of the year beginning the first day of April, nineteen hundred and thirty, and each subsequent year an annual contribution amounting to the sum of the following amounts, that is to say
 - a sum equal to the certified amount of discontinued road grants for the standard year; and
 - in respect of each year in the first fixed grant period, eleven ninety-first parts of the sum of three million pounds, and in respect of each year of each following fixed grant period, such sum as Parliament may hereafter determine with respect to the fixed grant period;

and any sum so payable out of the Road Fund shall, in accordance with regulations made by the Treasury, be applied as an appropriation in aid of the moneys provided by Parliament for the purposes of the General Exchequer Contribution.

(2) So much of section two of the Roads Act, 1920, as provides for the payment in every year to the Local Taxation (Scotland) Account out of the sum to be issued out of the Consolidated Fund under that section, of the sum of sixty-four thousand and one pounds seventeen shillings, shall as from the first day of April, nineteen hundred and thirty, cease to have effect.

In respect of the years beginning on the first day of April, nineteen hundred and twenty-eight and nineteen hundred and twenty-nine, there shall be charged on the Consolidated Fund or the growing produce thereof and paid thereout to the Road Fund in addition to sums paid into that fund under subsection (3) of the said section two a sum of sixty-four thousand and one pounds seventeen shillings. The provisions of this paragraph shall come into operation on the passing of this Act.

55 **Apportionment of General Exchequer Contributions.**

- (1) The General Exchequer Contributions shall be apportioned amongst the several counties and large burghs in manner hereinafter following, that is to say :
 - during the first four fixed grant periods there, shall out of the General Exchequer Contribution for each year be allocated to each county or large

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- burgh an amount equal to the appropriate percentage of the losses on account of rates and grants of the county or burgh;
- (b) during the first four fixed grant periods the residue, and thereafter the whole, of the General Exchequer Contribution, shall each year be apportioned amongst the several counties and large burghs in proportion to their weighted populations.
- (2) The amount apportioned under this section to a county shall be called " the county apportionment " and the amount so apportioned to a large burgh shall be called " the burgh apportionment."