
STATUTORY INSTRUMENTS

1988 No. 332

**The Local Authorities (Publicity Account)
(Exemption) (Scotland) Order 1988**

Expenditure on staff and equipment

3. Section 5(1) does not apply—

- (a) to expenditure arising from the employment by a local authority of any person who is wholly or mainly engaged on duties relating to publicity which is exempted from the requirement to account in pursuance of article 7 below; or
- (b) to expenditure arising from the employment by a local authority of any person who is not engaged wholly or mainly on duties relating to publicity; or
- (c) to expenditure which is attributable to the purchase, hire, distribution, operation or maintenance of office equipment or supplies, and which either—
 - (i) constitutes, or forms part of, an item of account relating exclusively to equipment and supplies which are wholly or mainly for use on publicity which is exempted from the requirement to account in pursuance of article 7 below, or
 - (ii) constitutes, or forms part of, an item of account relating exclusively to equipment and supplies which are not wholly or mainly for use on publicity.