
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes certain transitional provisions in respect of the reorganisation of local government in Scotland, as at 1st April 1996.

The Order—

- (a) empowers new local authorities whose members were elected on 6th April 1995 or their representatives to participate, in the period up to 1st April 1996, in new area tourist boards to be created as a result of that reorganisation;
- (b) enables those new local authorities before 1st April 1996 to take steps to apply or rescind after that date the optional licensing provisions specified in section 9 of the Civic Government (Scotland) Act 1982; and
- (c) applies section 33 of the Value Added Tax Act 1994 so as to enable those new local authorities to recover VAT in certain transactions carried out prior to 1st April 1996.