



Transport (Scotland) Act 2019

2019 asp 17

PART 2

LOW EMISSION ZONES

CHAPTER 3

OPERATION OF A LOW EMISSION ZONE SCHEME

Finances and reporting etc.

28 **Accounts**

- (1) The Scottish Ministers may by regulations make provision for or about the keeping of accounts by local authorities in connection with their functions under this Part.
- (2) Regulations under subsection (1) may, in particular—
 - (a) specify the form of the accounts,
 - (b) require the publication of a statement of account, and specify the manner in which it must be published,
 - (c) make provision about what may, or must, be done jointly where a low emission zone scheme is made jointly.