



Public Services Reform (Scotland) Act 2010

2010 asp 8

PART 2

ORDER-MAKING POWERS

General restrictions

21 Local taxation

[^{F1}An order under section 14 or 17(1) may not make provision to impose, abolish or vary any local tax to fund local authority expenditure.]

Textual Amendments

- F1** Ss. 14-30 cease to have effect (2.8.2015) by virtue of [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [s. 134\(2\)\(3\)](#) (with [s. 134\(4\)\(5\)](#)); however, ss. 14-30 continue to have effect until 4.6.2020 by virtue of [The Public Services Reform \(Scotland\) Act 2010 \(Part 2 Extension\) Order 2015 \(S.S.I. 2015/234\)](#), [arts. 1, 2](#); which continuation is further extended until 5.5.2025 by [The Public Services Reform \(Scotland\) Act 2010 \(Part 2 Further Extension\) Order 2020 \(S.S.I. 2020/140\)](#), [arts. 1, 2](#)

Commencement Information

- I1** S. 21 in force at 1.8.2010 by [S.S.I. 2010/221](#), [art. 3\(2\)](#), [Sch.](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Public Services Reform (Scotland) Act 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 5 Ch. 3A amendment to earlier affecting provision 2019 asp 6, s. 12(2) by [S.S.I. 2023/127 reg. 3\(4\)](#)
- Pt. 5 Ch. 3A inserted by [2019 asp 6 s. 12\(2\)](#)