

Local Government (Scotland) Act 1975

1975 CHAPTER 30

An Act to make further provision as respects local government finance in Scotland; to restrict certain grants under the Transport Act 1968; to make provision for the appointment and functions of a Commissioner for the investigation of administrative action taken by or on behalf of local and other authorities; to make further provision as respects social work; to make certain minor amendments of or consequential on the Local Government (Scotland) Act 1973; and for connected purposes. [8th May 1975]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I

FINANCE

Valuation

1 The valuation roll and revaluation

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll (including every valuation roll in force for the year 1975-76 other than the roll made up for that year by the Assessor of Public Undertakings (Scotland) (hereinafter in this Act referred to as "the Assessor")) shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—

- (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts;
- (b) submit such arrangements to the Secretary of State who may, after consultation with the Advisory Council, approve the same with or without modifications; and
- (c) submit to the Advisory Council an annual report on the progress of valuation and revaluation in the area and send a copy of such report to the valuation authority for the area.
- (4) Subject to section 35 of the Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.
- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.
- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
 - (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
 - (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
 - (e) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter.
- (7) In this section " Advisory Council " has the same meaning as in section 3 of the Valuation and Rating (Scotland) Act 1956.

2 Alterations to valuation roll which is in force

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—
 - (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein:
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) by entering therein any lands and heritages—
 - (i) upon their ceasing to be liable to be valued or revalued by the Assessor under any enactment,
 - (ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;
 - (d) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;

- (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of the making of an order under section 6(7) or 7(7) of the Valuation and Rating (Scotland) Act 1956, section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 or section 1(1) of the Valuation for Rating (Scotland) Act 1970;
- (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
- (g) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter;
- (h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll.

(2) Any alteration to the roll—

- (a) consisting of an entry made under subsection (1)(a) above, shall have effect only as from the beginning of the year in which the entry is made;
- (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
- (c) made under subsection (1)(d) above, shall have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:
 - Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assessor the event by reason of which a reduction in value of the lands and heritages is made, or on appeal the value in the relevant entry has been reduced on the ground of a material change of circumstances, the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, or, as the case may be, as from the date of the material change of circumstances on which the appeal is grounded or as from the beginning of the year in which the appeal is lodged, whichever is the later;
- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall have effect only as from the date when the erroneous entry which is so corrected was made in the roll or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

- (3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by a valuation appeal committee, the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.
- (4) The assessor for any valuation area may enter in the valuation roll for the year 1975-76 any lands and heritages which have come into existence or occupancy between 16th May 1975 and the date when the roll is made up for that year.

3 Provisions supplementary to sections 1 and 2

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) or (3) of this Act, send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.
- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above other than an entry made under section 1(6)(e) or 2(1)(g) of this Act); and any such person, not being a person who has reached agreement with the assessor as mentioned in section 2(3) of this Act as to what should be done about the entry, if he considers himself aggrieved by the entry, may appeal to the valuation appeal committee for the area in which the lands and heritages are situated or may obtain redress without the necessity of such appeal by satisfying the assessor that he has a well founded ground of complaint.
- (3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.
- (4) Without prejudice to subsection (2) above, the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll may at any time while the roll is in force appeal against the relevant entry but only on the ground that there has been a material change of circumstances since the entry was made or that there is such an error in the entry as is referred to in section 2(1)(f) of this Act; and, notwithstanding the definition of " material change of circumstances " as set out in section 37(1) of this Act, if in an appeal under this subsection on the ground of a material change of circumstances it is proved that there has been a change of circumstances which has materially reduced the extent to which beneficial occupation of the lands and heritages can be enjoyed, the appeal shall not be refused by reason only that the change of circumstances has not been proved to have affected the value of the lands and heritages to any specific extent.
- (5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending appeal or complaint.

4 Valuation appeal committees

- (1) For the purpose of hearing and determining appeals and complaints under the Valuation Acts, a committee or committees, each of which is to be known as a valuation appeal' committee, shall be constituted for each valuation area in accordance with a scheme ("the model scheme") made by the Secretary of State.
- (2) A valuation appeal committee shall consist of members of a local valuation panel constituted in accordance with the model scheme and members of the panel shall be appointed by the sheriff after consultation with such persons as he thinks fit.
- (3) The model scheme may include provision with respect to—
 - (a) fixing the maximum and minimum number of members of a local valuation panel and the termination of their appointment;

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- (b) the appointment of—
 - (i) one of those members as chairman of the panel,
 - (ii) such number of members as the sheriff considers necessary as deputy chairmen thereof, and
 - (iii) a secretary and, if the sheriff considers it necessary, an assistant secretary or assistant secretaries of the panel;
- (c) fixing the number of valuation appeal committees, the maximum and minimum number of members of such a committee and specifying the circumstances in which such maximum number may be exceeded;
- (d) the manner in which members of a valuation appeal committee are to be selected from members of the panel;
- (e) any other matter as appears to the Secretary of State to be necessary or expedient for the purpose of the administration of the model scheme in any valuation area.
- (4) The remuneration and allowances to be paid to the secretary and any assistant secretary of the panel and their conditions of employment shall be such as may be agreed between the valuation authority and the sheriff or, failing agreement, as may be determined by the Secretary of State.
- (5) All expenses incurred by a local valuation panel or a valuation appeal committee shall be defrayed by the valuation authority.
- (6) All members of a local valuation panel shall reside or be engaged in business or be employed in the valuation area; and no person appointed as the secretary or an assistant secretary of a panel shall be an officer of a local authority or shall by himself or by any partner or assistant appear before a valuation appeal committee for that area.
- (7) A valuation authority may pay reasonable subscriptions, whether annually or otherwise, to the funds of any association of members or officers of local valuation panels or valuation appeal committees formed for the purpose of consultation as to the common interests of those panels or committees and the discussion of matters relating to valuation.
- (8) The model scheme shall be contained in an order and the scheme may with the consent of the Secretary of State be varied as respects any valuation area by the valuation authority; and a statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (9) The provisions of the Valuation Acts with regard to appeals and complaints shall, with any necessary modifications, apply to a committee constituted under this section in like manner as they applied before 16th May 1957 to a court of appeal constituted under those Acts.
- (10) In this section " sheriff " means the sheriff principal and, in the case of a valuation area situated in more than one sheriffdom, means the sheriff principal of such one of those sheriffdoms as the Secretary of State may direct.

5 Valuation of public undertakings

- (1) The Assessor shall—
 - (a) in respect of each year of revaluation value or revalue all lands and heritages which he is required under any enactment to value;

- (b) value any lands and heritages which—
 - (i) were in existence when he made his valuation under paragraph (a) above and which, owing to error, were not included in that valuation and which he is required under any enactment to value,
 - (ii) have come into existence since he made his valuation under paragraph (a) above and which he is required under any enactment to value,
 - (iii) were in existence when he made his valuation under paragraph (a) above but which by or under an enactment have first fallen to be valued by the Assessor since he made such valuation;
- (c) value any lands and heritages which—
 - (i) were in existence on 16th May 1975 and which, owing to error, were not included in the roll made up by the Assessor for the year 1975-76 and which he is required under any enactment to value,
 - (ii) have come into existence at any time between 16th May 1975 and the beginning of the first year of revaluation thereafter and which he is required under any enactment to value,
 - (iii) were in existence on 16th May 1975 but which by or under an enactment have first fallen to be valued by the Assessor at any time between that date and the beginning of the first year of revaluation thereafter.
- (2) The Assessor shall direct the assessor for any valuation area (" the local assessor ") containing any lands and heritages which the Assessor has valued or revalued under subsection (1) above to enter those lands and heritages in the valuation roll:
 - Provided that, where by reason of a material change of circumstances or in consequence of the making of an order under section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 there has been an alteration in the rateable value of any lands and heritages referred to in this subsection after they have been entered in the valuation roll, the Assessor shall give a further direction to the local assessor to enter the altered value of such lands and heritages in the valuation roll.
- (3) Any direction under this section shall state the rateable value of the lands and heritages to which it relates and give such other particulars as may be prescribed.
- (4) Any entry made in the valuation roll—
 - (a) where the valuation has been made under subsection (1)(b)(i) or (c)(i) above, shall have effect only as from the beginning of the year in which the entry is made:
 - (b) where the valuation has been made under subsection (1)(b)(ii) or (c)(ii) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or as from the beginning of the year in which the entry is made, whichever is the later;
 - (c) where the valuation has been made under subsection (1)(b)(iii) or (c)(iii) above, shall have effect only as from the coming into effect of the enactment by or under which the Assessor is required to value the lands and heritages, or as from the beginning of the year in which the entry is made, whichever is the later;
 - (d) in pursuance of a further direction given under the proviso to subsection (2) above, shall have effect only as from the date of the event by reason of which

the further direction is given or as from the beginning of the year in which such direction is given, whichever is the later.

(5) Without prejudice to section 24 of the Lands Valuation (Scotland) Act 1854 (appeal against valuation as contained in direction) and subject to section 26 of that Act (right of appeal to be forfeited where refusal to answer call by Assessor for books and writings, etc.), the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll in consequence of a direction under this section may at any time while the roll is in force appeal to the Lands Valuation Appeal Court against the entry in the roll but only on the ground that there has been a material change of circumstances affecting the value of the lands and heritages since the entry was made:

Provided that appeal under this subsection shall be competent only where the proprietor, tenant or occupier has given notice in writing to the Assessor before lodging the appeal of the material change of circumstances.

- (6) Notwithstanding anything in any enactment, no person may complain or appeal to a valuation appeal committee against an entry in the valuation roll made in consequence of a direction under this section.
- (7) The Secretary of State may make regulations providing for—
 - (a) the payment of remuneration, pensions, allowances, gratuities to, or transfer values in respect of, the Assessor and his clerks and other officers, and the manner in which such payment is to be financed;
 - (b) the terms and conditions of employment of the Assessor and his clerks and other officers :
 - (c) the amendment or repeal, with or without savings, of any enactment which is inconsistent with or superseded by the regulations.
- (8) A statutory instrument containing regulations under subsection (7) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

6 Valuation by formula of certain lands and heritages

- (1) The Secretary of State may by order make provision for determining, by such method as may be specified in the order, the aggregate amount of the rateable values of the lands and heritages specified in Schedule 1 to this Act or of any class or description of such lands and heritages and for the apportionment of that aggregate amount among local authorities in manner prescribed by the order.
- (2) An order under this section may, if the Secretary of State thinks fit, provide—
 - (a) for the aggregate amount referred to in subsection (1) above to be redetermined in manner prescribed by the order; or
 - (b) for the apportioned parts of that amount to be varied in manner so prescribed; and, where the order includes such provision as is authorised by paragraph (a) above to be included therein, the aggregate amount, as re-determined in accordance with the order, shall be apportioned among local authorities in like manner as that amount, as determined by the order, was apportioned.
- (3) An order under this section applying to any lands and heritages or any class or description of such lands and heritages may provide for determining rateable value by the application of different methods of valuation to different parts of the lands and heritages.

- (4) Before making an order under this section the Secretary of State shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.
- (5) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of lands and heritages to which the order relates, may as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll, and shall have effect notwithstanding anything in any such enactment.
- (6) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

Rating

7 Levying of rates

- (1) Subject to the provisions of any other enactment, every rate levied by a rating authority for any year shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as appearing in the valuation roll in force at the beginning of the year in respect of which the rate is levied:
 - Provided that where during any year the valuation roll has been altered under section 2 of this Act by inserting a new entry therein or altering an existing entry, the rate levied for the year or the part of the year after such alteration takes effect shall be according to the rateable value of the lands and heritages concerned as appearing in such new or altered entry.
- (2) Save as provided in any other enactment, every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound.

8 Payment of rates by instalments

- (1) Subject to subsections (3)(b) and (7) to (9) below, the rates chargeable for any year in respect of lands and heritages shall be payable by monthly instalments during the year in accordance with subsections (2) to (6) below.
- (2) Subject to subsection (3) below, in any case where the rates chargeable for a year are payable in accordance with subsection (1) above, those rates shall be payable by ten instalments beginning in the second month and ending in the penultimate month of the year.
- (3) Where any person is liable for rates in respect of the occupation of lands and heritages for part only of a year or where for any other reason the demand note for any rates in respect of lands and heritages is not issued until after the end of the first month of the year, and, in either case, those rates are payable in accordance with subsection (1) above, then—
 - (a) if the demand note for the rates is issued before the beginning of the last quarter of the year, the rates shall be payable by instalments beginning in the

- month following that in which the demand note is issued and ending in the penultimate month of the year; and
- (b) in any other case, the rates shall be payable in full in the month following that in which the demand note for the rates is issued.
- (4) Where any rates payable by any person in respect of lands and heritages for a year are payable by monthly instalments in accordance with subsection (1) above then, apart from any remission of rates on the ground of poverty or inability to pay granted under section 244 of the Act of 1947 or any rate rebate granted under the standard scheme referred to in section 112 of the Act of 1973 or under that scheme as varied under section 114 of that Act and subject to subsection (6) below, each of those instalments shall be of the same amount except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest 5p and adjust the amount of the first or, as the case may be, the last of those instalments accordingly.
- (5) Except in a case falling within subsection (3)(b) above, there shall be included in or sent with every demand note for rates which are payable in accordance with subsection (1) above a statement specifying the total rates due for the year, the dates on which the monthly instalments of the rates are payable and the amount of each instalment.
- (6) Where, after sending the statement referred to in subsection (5) above, the rating authority are satisfied that there has been, or may be, any change in the amount any person is, or will be, liable to pay by way of rates in respect of the lands and heritages in question for the balance of the year to which the statement relates, the rating authority may by a further statement in writing make such adjustments as they think necessary in the amounts of the remainder of the instalments to which the statement referred to in subsection (5) above relates.
- (7) The rates shall not be payable in accordance with subsection (1) above in the case of any person who—
 - (a) has entered into an agreement with the rating authority to pay the rates otherwise than in accordance with that subsection; or
 - (b) is liable under any enactment to pay the rates to any person or authority other than the rating authority.
- (8) If any person liable to pay rates for a year in accordance with subsection (1) above has not, after the expiry of six months of that year, paid an amount, in respect of the occupation of lands and heritages from the beginning of that year, which is equal to at least the sum of four monthly instalments, he shall be liable to pay the rates in full for the year or, as the case may be, the balance of the year forthwith.
- (9) If any person liable to pay rates for a year in accordance with subsection (1) above is, at any time after the expiry of six months of that year, in arrears in the payment of not less than two monthly instalments, he shall be liable to pay the rates in full for the balance of the year forthwith.

9 Restriction on rates payable when valuation appeal is pending

(1) Where an appeal under the Valuation Acts is pending with respect to any lands and heritages, then, notwithstanding section 7 of this Act, until the appeal is determined the amount payable in respect of rates levied on those lands and heritages for the year to which the appeal relates or for any subsequent year shall be the total amount

of rates levied on those lands and heritages for the year immediately preceding the year in which the appeal was lodged increased by three-quarters of the difference between that amount and the amount which would be payable as aforesaid apart from this subsection:

Provided that nothing in this subsection shall prevent the rating authority from entering into an agreement with the person bringing the appeal for the payment by that person, until the appeal is determined, of such lesser amount than the amount recoverable under this subsection as may be agreed between them.

- (2) On the determination of the appeal referred to in subsection (1) above, the difference, if any, between the amount paid by virtue of that subsection and the amount which would have been payable on the rateable valuation as determined in the appeal shall—
 - (a) it an overpayment has been made, be repaid by the rating authority, and
 - (b) if an underpayment has been made, be recovered by the rating authority as if it were arrears of rates due and payable to them.

10 Collection of rates by housing body on behalf of rating authority

- (1) A rating authority may make arrangements with any housing body within their area on such terms and conditions as may be agreed between them or, failing agreement, as may be determined by the Secretary of State, for the collection by the housing body of the rates levied by the rating authority on the occupiers of lands and heritages let by the housing body; and where such arrangements are made the rates shall be payable to the housing body by instalments along with payments of rent.
- (2) Where a rating authority wish to make arrangements with a housing body under subsection (1) above but the housing body have not agreed to enter into the arrangements, the Secretary of State may by order, made after consultation with the rating authority and the housing body, provide that the rating authority and the housing body shall make such arrangements in accordance with that subsection.
- (3) A statutory instrument containing an order under subsection (2) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section "housing body "means any authority to which section 118 of the Act of 1973 applies, a development corporation or the Scottish Special Housing Association.

11 Assessment roll

For section 233 of the Act of 1947 there shall be substituted the following section—

"233 Assessment Roll.

(1) Every rating authority shall make up and maintain in such form as may be convenient a roll called "the assessment roll" containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.

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- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate the rate or render it less operative.
- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.".

Grants

12 Rate support grants

The provisions of the Act of 1966 relating to rate support grants shall have effect subject to the amendments specified in Schedule 2 to this Act.

Removal of limit on contributions to local authorities under Rural Water Supplies and Sewerage Act 1944

- (1) The limit of £60 million which by subsection (5) of section 1 of the Rural Water Supplies and Sewerage Act 1944 is imposed on the amount of the contributions which may be made under that section out of money provided by Parliament towards the expenses of local authorities in Scotland in respect of rural water supplies and sewerage is hereby removed; and accordingly for that subsection there shall be substituted the following subsection:—
 - "(5) Any contributions made under this section shall be defrayed out of money provided by Parliament."
- (2) In subsection (1) above references to subsection (5) of section 1 of the said Act of 1944 are references to that subsection as applied to Scotland by section 7 of that Act.

14 Termination of certain existing grants for roads and public transport

- (1) Subject to subsection (3) below, on and after 16th May 1975 the power of the Secretary of State—
 - (a) to make advances to a local highway authority under section 8 of the Development and Road Improvement Funds Act 1909 (towards expenditure incurred in the construction and improvement of principal roads, surveys in connection therewith, and the provision of facilities associated with such roads), and
 - (b) to make grants to a local authority under section 34(2) of the Transport Act 1968 (towards expenditure incurred in making grants to provide assistance for rural bus or ferry services and in the provision of such ferry services), and

(c) to make grants to any person under section 56(1) of the Transport Act 1968 (towards capital expenditure incurred or to be incurred in the provision, improvement or development of facilities for public passenger transport),

shall cease to be exercisable except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such advances or grants as aforesaid could be made should not fall on the local highway authority, local authority or person concerned, as the case may be.

- (2) As from the beginning of the year 1978-79 the power of the Secretary of State to make grants to a Passenger Transport Executive under section 20(8) of the Transport Act 1968 (towards expenditure incurred by the Executive for certain areas in pursuance of agreements with the Railways Board for die provision of railway passenger services) shall cease to be exercisable, except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such grants as aforesaid could be made should not fall on the Passenger Transport Executive.
- (3) In any case where—
 - (a) it appears to the Secretary of State that any person other than a local authority has before 16th May 1975 entered upon a course of expenditure of a capital nature such as is referred to in section 56(1) of the Transport Act 1968, and
 - (b) the Secretary of State has approved before 16th May 1975 the making of a grant or grants towards that expenditure under that section,

then, notwithstanding anything in subsection (1) above, the Secretary of State may, on or after 16th May 1975, make to that person under that section any grant which he considers appropriate in the light of that approval.

15 Termination of existing grants to local authorities for certain other purposes

- (1) The Secretary of State may from time to time, by order, provide that, with effect from such year as may be specified in the order, no grant shall be paid under any such local authority grant provision as may be so specified or that no grant shall be so paid except in respect of expenditure of a description so specified.
- (2) In subsection (1) above "local authority grant provision" means an enactment providing for the payment of grants to local authorities in respect of expenditure incurred in connection with a specific function.
- (3) An order under this section may contain provision amending, repealing or revoking, with or without savings, any enactment.
- (4) No order under this section shall have effect unless it is approved by a resolution of each House of Parliament.

Miscellaneous Financial Provisions

Borrowing and lending by local authorities and certain other bodies and certain of their funds

Schedule 3 to this Act shall have effect with respect to the powers of local authorities, joint boards, water development boards and river purification boards to borrow and lend money and with respect to certain of their funds.

17 Remuneration and expenses of members of Commission for Local Authority Accounts

Schedule 8 to the Act of 1973 (provisions as to the Commission for Local Authority Accounts in Scotland) shall have effect as if after paragraph 3 there were inserted the following paragraph—

"3A There may be paid to any member of the Commission out of their funds such salary or fees and allowances as may be approved by the Secretary of State."

18 Financial year of local authorities

For subsection (5) of section 96 of the Act of 1973 there shall be substituted the following subsections—

- "(5) The financial year of a local authority shall be the period of twelve months ending with 31st March, so however that for the purposes of subsections (2) to (4) above, the first financial year of any local authority shall be the period beginning with the date on which the authority came into existence in accordance with the provisions of this Act and ending with 31st March 1976; and references in this Act and in any other enactment (whether passed or made before or after the passing of this Act) to the financial year of a local authority shall be construed in accordance with the provisions of this subsection.
- (6) The Secretary of State may by order make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.".

19 Amendment of section 201 of Act of 1947

Section 201 of the Act of 1947 (power of Secretary of State to disallow illegal payments and surcharge on interim report of auditor), shall have effect as if in subsection (1) after proviso (e) there were inserted the following proviso—

"(f) the Secretary of State, in the case of an interim report received by him at any time after 1st September 1973, shall have regard to all the circumstances of the case, including such information as may be available to him as to the means of any person against whom a surcharge might be made under this subsection and the ability of that person to pay the surcharge, and may thereafter, if he thinks fit, abstain from making the surcharge in whole or in part."

20 Classification of roads

(1) On and after 16th May 1975, a road or proposed road which, immediately before that date, is classified under section 28(2) of the Act of 1966 as a principal road for the purposes of section 8 of the Development and Road Improvement Funds Act 1909, so far as that section relates to the making of advances to local highway authorities, shall cease to be so classified for the purposes of the said section 8 but, except in so far as the Secretary of State otherwise directs, shall continue to be treated as a principal road or a classified road for the purposes of any enactment (whether passed or made before or after the commencement of this Act) which refers to roads or highways classified under any enactment as principal roads (whether for the purposes of advances under

- the said section 8 or otherwise) or, as the case may be. to roads or highways classified by the Secretary of State.
- (2) The Secretary of State may by order assign some other description to the roads which, whether by virtue of subsection (1) above or otherwise, are for the time being treated as principal roads for the purposes of any enactment.
- (3) If an order is made under subsection (2) above then, except in so far as the order otherwise provides, any reference to a principal road in any enactment passed or made before the order is made shall be construed as a reference to a road of the description specified in the order.
- (4) Nothing in subsection (2) above shall affect the power of the Secretary of State under section 28(2) of the Act of 1966 to classify particular roads or proposed roads in such manner as he may determine after consultation with the highway authorities concerned.

PART II

LOCAL ADMINISTRATION

21 Commissioner for Local Administration

- (1) For the purpose of conducting investigations in relation to any authority to which this Part of this Act applies there shall be a commissioner to be known as the Commissioner for Local Administration in Scotland.
- (2) Appointments to the office of Commissioner shall be made by Her Majesty on the recommendation of the Secretary of State after consultation with such bodies representing local authorities as appear appropriate to the Secretary of State, and a person so appointed shall, subject to subsection (3) below, hold office during good behaviour.
- (3) A person appointed to be the Commissioner may be relieved of office by Her Majesty at his own request or may be removed from office by Her Majesty on grounds of incapacity or misbehaviour, and shall in any case vacate office on completing the year of service in which he attains the age of sixty-five years.
- (4) For each year, the Commissioner—
 - (a) shall submit a general report on the discharge of his functions to the designated body, and
 - (b) shall review the operation of the provisions of this Part of this Act about the investigation of complaints, and shall have power to convey to local authorities or to government departments any recommendations or conclusions reached in the course of his review.
- (5) Schedule 4 to this Act shall have effect as respects the Commissioner.

Body to be designated by Secretary of State for purposes of Part II

(1) For the purposes of this Part of this Act, the Secretary of State shall by order designate a body to be called " the designated body for Scotland ".

- (2) The designated body, on receipt of the report submitted to them under section 21(4) (a) of this Act, shall arrange for its publication.
- (3) All expenses incurred by the designated body under this Part of this Act shall be defrayed by local authorities in accordance with regulations made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned.
- (4) The Secretary of State may—
 - (a) require the designated body to keep proper accounts of the expenditure incurred by them in the discharge of their functions;
 - (b) require the designated body to prepare in respect of each financial year a statement of account in such form as the Secretary of State may direct;
 - (c) make arrangements for the audit of such accounts.
- (5) A statutory instrument containing an order under subsection (1) above or regulations under subsection (3) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

23 Authorities subject to investigation

- (1) This Part of this Act applies to the following authorities—
 - (a) any local authority;
 - (b) any committee, joint committee or joint board the members of which, other than ex officio members, are appointed by one or more local authorities;
 - (c) any education committee, joint committee of education authorities, and any person or body which discharges the functions of an education authority by virtue of an arrangement made under Schedule 10 to the Act of 1973;
 - (d) any water development board within the meaning of the Water (Scotland) Act 1967;
 - (e) any river purification board within the meaning of section 135 of the Act of 1973 :
 - (f) any person or body which by virtue of section 56(1) of the Act of 1973 discharges any of the functions of a local authority.
- (2) Without prejudice to subsection (1)(f) above, this Part of this Act applies to—
 - (a) any joint committee constituted by an administration scheme under section 36 of the Fire Services Act 1947;
 - (b) any joint police committee constituted by an amalgamation scheme made or approved under the Police (Scotland) Act 1967;
 - (c) any social work committee established under section 2 of the Social Work (Scotland) Act 1968;
 - (d) any Children's Panel Advisory Committee formed under paragraph 3 of Schedule 3 to the said Act of 1968;
 - (e) any joint committee, for the administration of superannuation schemes for persons employed in local government service or teachers, established by regulations under section 7 or 9 of the Superannuation Act 1972 respectively.
- (3) Her Majesty may by Order in Council provide that this Part of this Act shall also apply, subject to any modifications or exceptions specified in the Order, to any authority

specified in the Order, being an authority which is established by or under an Act of Parliament, and which has power to levy a rate, or to issue a requisition.

(4) An Order made by virtue of subsection (3) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

24 Matters subject to investigation

- (1) Subject to the provisions of this Part of this Act, where a written complaint is made by or on behalf of a member of the public who claims to have sustained injustice in consequence of maladministration in connection with action taken by or on behalf of an authority to which this Part of this Act applies, being action taken in the exercise of administrative functions of that authority, the Commissioner may investigate that complaint.
- (2) A complaint shall not be entertained under this Part of this Act unless—
 - (a) it is made in writing to a member of the authority, or of any other authority concerned, specifying the action alleged to constitute maladministration, and
 - (b) it is referred to the Commissioner, with the consent of the person aggrieved, or of a person acting on his behalf, by that member, or by any other person who is a member of any authority concerned, with a request to investigate the complaint.
- (3) If the Commissioner is satisfied that any member of any authority concerned has been requested to refer the complaint to the Commissioner, and has not done so, the Commissioner may, if he thinks fit, dispense with the requirements in subsection (2) (b) above.
- (4) A complaint shall not be entertained unless it was made to a member of any authority concerned within twelve months from the day on which the person aggrieved first had notice of the matters alleged in the complaint, but the Commissioner may conduct an investigation pursuant to a complaint not made within that period if he considers that there are special circumstances which make it proper to do so.
- (5) Before proceeding to investigate a complaint, the Commissioner shall satisfy himself that the complaint has been brought, by or on behalf of the person aggrieved, to the notice of the authority to which the complaint relates and that that authority has been afforded a reasonable opportunity to investigate, and reply to, the complaint.
- (6) The Commissioner shall not conduct an investigation under this Part of this Act in respect of any of the following matters, that is to say.—
 - (a) any action in respect of which the person aggrieved has or had a right of appeal, reference or review to or before a tribunal constituted by or under any enactment:
 - (b) any action in respect of which the person aggrieved has or had a right of appeal to a Minister of the Crown; or
 - (c) any action in respect of which the person aggrieved has or had a remedy by way of proceedings in any court of law:

Provided that the Commissioner may conduct an investigation notwithstanding the existence of such a right or remedy if satisfied that in the particular circumstances it is not reasonable to expect the person aggrieved to resort or have resorted to it.

- (7) The Commissioner shall not conduct an investigation in respect of any action which in his opinion affects all or most of the inhabitants of the area of the authority concerned.
- (8) Without prejudice to the preceding provisions of this section, the Commissioner shall not conduct an investigation under this Part of this Act in respect of any such action or matter as is described in Schedule 5 to this Act.
- (9) Her Majesty may by Order in Council amend the said Schedule 5 so as to exclude from the provisions of that Schedule such actions or matters as may be described in the Order; and any Order made by virtue of this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (10) In determining whether to initiate, continue or discontinue an investigation, the Commissioner shall; subject to the preceding provisions of this section, act at discretion; and any question whether a complaint is duly made under this Part of this Act shall be determined by the Commissioner.
- (11) In this section references to a person aggrieved include references to his personal representatives.
- (12) A complaint shall not be entertained under this Part of this Act if and so far as it is in respect of anything done before 16th May 1975, or in respect of any default or alleged default first arising before that date.

25 Provisions relating to complaints

- (1) A complaint under this Part of this Act may be made by any individual, or by any body of persons whether incorporated or not, not being—
 - (a) a local authority or other authority or body constituted for purposes of the public service or of local government, or for the purposes of carrying on under national ownership any industry or undertaking or part of an industry or undertaking;
 - (b) any other authority or body whose members are appointed by Her Majesty or any Minister of the Crown or government department, or whose revenues consist wholly or mainly of moneys provided by Parliament.
- (2) Where the person by whom a complaint might have been made under the preceding provisions of this Part of this Act has died or is for any reason unable to act for himself, the complaint may be made by his personal representative or by a member of his family or by some body or individual suitable to represent him; but except as aforesaid a complaint shall not be entertained under this Part of this Act unless made by the person aggrieved himself.

26 Procedure in respect of investigations

- (1) Where the Commissioner proposes to conduct an investigation pursuant to a complaint, he shall afford to the authority concerned, and to any person who is alleged in the complaint to have taken or authorised the action complained of, an opportunity to comment on any allegations contained in the complaint.
- (2) Every such investigation shall be conducted in private, but except as aforesaid the procedure for conducting an investigation shall be such as the Commissioner considers appropriate in the circumstances of the case; and, without prejudice to the generality of the preceding provision, the Commissioner may obtain information from such persons

and in such manner, and make such inquiries, as he thinks fit, and may determine whether any person may be represented (by counsel or solicitor or otherwise) in the investigation.

- (3) The designated body shall, if the Commissioner thinks fit, pay to the person by whom the complaint was made, and to any other person who attends or furnishes information for the purposes of an investigation under this Part of this Act—
 - (a) sums in respect of the expenses properly incurred by them;
 - (b) allowances by way of compensation for the loss of their time.
- (4) The conduct of an investigation under this Part of this Act shall not affect any action taken by the authority concerned, or any power or duty of that authority to take further action with respect to any matters subject to the investigation.

27 Power of Commissioner to require information and other matters relating to investigations

- (1) For the purposes of an investigation under this Part of this Act the Commissioner may require any member or officer of the authority concerned, or any other person who in his opinion is able to furnish information or produce documents relevant to the investigation, to furnish any such information or produce any such documents.
- (2) For the purposes of any such investigation the Commissioner shall have the same powers as the Court of Session in respect of the attendance and examination of witnesses, and in respect of the production of documents.
- (3) The Commissioner may, under subsection (1) above, require any person to furnish information concerning communications between the authority concerned and any Government department, or to produce any correspondence or other documents forming part of any such written communications.
- (4) No obligation to maintain secrecy or other restriction upon the disclosure of information obtained by or furnished to persons in Her Majesty's service, whether imposed by any enactment or by any rule of law, shall apply to the disclosure of information in accordance with subsection (3) above; and where that subsection applies the Crown shall not be entitled to any such privilege in respect of the production of documents or the giving of evidence as is allowed by law in legal proceedings.
- (5) Nothing in subsection (1) or subsection (3) above affects—
 - (a) the restriction, imposed by section 11(2) of the Parliamentary Commissioner Act 1967, on the disclosure of information by the Parliamentary Commissioner or his officers; or
 - (b) the restriction, imposed by that section (as applied by section 47 of the National Health Service (Scotland) Act 1972), on the disclosure of information by the Health Service Commissioner for Scotland or by his officers.
- (6) To assist him in any investigation, the Commissioner may obtain advice from any person who in his opinion is qualified to give it and, if the Commissioner thinks fit, the designated body shall pay to any such person such fees or allowances as the Commissioner may determine.
- (7) Subject to subsection (4) above, no person shall be compelled for the purposes of an investigation under this Part of this Act to give any evidence or produce any document

which he could not be compelled to give or produce in civil proceedings before the Court of Session.

- (8) If any person without lawful excuse obstructs the Commissioner in the performance of his functions under this Part of this Act, or is guilty of any act or omission in relation to an investigation under this Part of this Act which, if that investigation were a proceeding in the Court of Session would constitute contempt of court, the Commissioner may certify the offence to the Court of Session.
- (9) Where an offence is so certified, the Court of Session may inquire into the matter and, after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any statement that may be offered in defence, deal with him in any manner in which the Court of Session could deal with him if he had committed the like offence in relation to the Court of Session.
- (10) Nothing in subsection (8) above shall be construed as applying to the taking of any such action as is mentioned in section 26(4) of this Act.

28 Reports on investigations

- (1) In any case where the Commissioner conducts an investigation, or decides not to conduct an investigation, he shall send a report of the results of the investigation, or as the case may be a statement of his reasons for not conducting an investigation—
 - (a) to the person, if any, who referred the complaint to the Commissioner in accordance with section 24(2) of this Act, and
 - (b) to the complainant, and
 - (c) to the authority concerned, and to any other authority or person who is alleged in the complaint to have taken or authorised the action complained of.
- (2) Where the complaint was referred by a person who was a member of an authority but who has since ceased to be a member of that authority, the report or statement shall be sent to the chairman of that authority.
- (3) Apart from identifying the authority or authorities concerned, the report shall not—
 - (a) mention the name of any person, or
 - (b) contain any particulars which, in the opinion of the Commissioner, are likely to identify any person and can be omitted without impairing the effectiveness of the report,

unless, after taking into account the public interest as well as the interests of the complainant and of persons other than the complainant, the Commissioner considers it necessary to mention the name of that person or to include in the report any such particulars.

- (4) Subject to the provisions of subsection (7) below, the authority concerned shall for a period of three weeks make copies of the report available for inspection by the public without charge at all reasonable hours at one or more of their offices; and any person shall be entitled to take copies of, or extracts from, the report when so made available.
- (5) Not later than one week after the report is received by the authority concerned, the proper officer of the authority shall give public notice, by advertisement in newspapers and such other ways as appear to him appropriate, that the report will be available for inspection as provided by subsection (4) above, and shall specify the date, being a date after the giving of the public notice, from which the period of three weeks will begin.

- (6) If a person having the custody of a report made available for inspection as provided by subsection (4) above obstructs any person seeking to inspect the report, or to make a copy of, or extract from, the report, he shall be liable on summary conviction to a fine not exceeding £50.
- (7) The Commissioner may, if he thinks fit after taking into account the public interest as well as the interests of the complainant and of persons other than the complainant, direct that a report specified in the direction shall not be subject to the provisions of subsections (4) and (5) above about its publication.

29 Reports on investigations: further provisions

- (1) If in the opinion of the Commissioner, as set out in the report, injustice has been caused to the person aggrieved in consequence of maladministration, the report shall be laid before the authority concerned, and it shall be the duty of that authority to consider the report, and to notify the Commissioner of the action which the authority have taken, or propose to take.
- (2) If the Commissioner—
 - (a) does not receive any such notification within a reasonable time; or
 - (b) is not satisfied with the action which the authority concerned have taken; or
 - (c) does not within a reasonable time receive confirmation from the authority concerned that they have taken action, as proposed, to the satisfaction of the Commissioner,

he shall make a further report setting out those facts; and section 28 of this Act shall apply, with any necessary modifications, to that further report.

30 Law of defamation and limitation on disclosure of information by Commissioner

- (1) For the purposes of the law of defamation, any such publication as is hereinafter mentioned shall be absolutely privileged, that is to say—
 - (a) the publication of any matter in communications between a member of an authority and the Commissioner, or any of his officers, for the purposes of this Part of this Act;
 - (b) the publication of any matter by the Commissioner or any of his officers, in communicating with a complainant for the purposes of this Part of this Act;
 - (c) the publication of any matter in preparing, making and sending a report or statement in accordance with section 28 or 29 of this Act, or, subject to section 28(7) of this Act, in making a report available to the public;
 - (d) the publication of any matter contained in a report by the Commissioner which has been made available to the public, being publication by inclusion in a report made or published under section 21 of this Act.
- (2) Information obtained by the Commissioner, or any of his officers, in the course of or for the purposes of an investigation under this Part of this Act shall not be disclosed except—
 - (a) for the purposes of the investigation and of any report to be made under section 28 or 29 of this Act; or
 - (b) for the purposes of any proceedings for an offence under the Official Secrets Acts 1911 to 1939 alleged to have been committed in respect of information obtained, by virtue of this Part of this Act, by the Commissioner or any of his

officers or for an offence of perjury alleged to have been committed in the course of an investigation under this Part of this Act or for the purposes of an inquiry with a view to the taking of such proceedings, or

- (c) for the purpose of any proceedings under section 27(9) of this Act, and the Commissioner and his officers shall not be called upon to give evidence in any proceedings (other than proceedings within paragraph (b) or (c) above) of matters coming to his or their knowledge in the course of an investigation under this Part of this Act.
- (3) A Minister of the Crown or any of the authorities mentioned in section 23 of this Act may give notice in writing to the Commissioner with respect to any document or information specified in the notice, or any class of documents or information so specified, that in the opinion of the Minister, or as the case may be of the authority, the disclosure of that document or information, or of documents or information of that class, would be contrary to the public interest; and where such a notice is given nothing in this Part of this Act shall be construed as authorising or requiring any person to communicate to any other person, or for any purpose, any document or information specified in the notice, or any document or information of a class so specified:

Provided that a notice given under this subsection by any authority may be discharged by the Secretary of State.

- (4) Nothing in subsection (3) above shall affect the obligations imposed by subsections (3) and (4) of section 27 of this Act.
- (5) Where information is disclosed in accordance with section 27(3) of this Act, being information which is derived from a communication from a government department, and which has not been made public, the Commissioner shall not without the written consent of an officer of the government department make a report which includes all or any of that information unless he has given the department not less than one month's notice in writing of his intention.
- (6) The provisions of this section shall apply to the Commissioners of Customs and Excise and Commissioners of Inland Revenue as they apply to a Minister of the Crown.

31 Consultation between Commissioner, the Parliamentary Commissioner and the Health Service Commissioner

- (1) If, at any stage in the course of conducting an investigation under this Part of this Act, the Commissioner forms the opinion that the complaint relates partly to a matter which could be the subject of an investigation—
 - (a) by the Parliamentary Commissioner, in accordance with section 5 of the Act of 1967, or
 - (b) by the Health Service Commissioner for Scotland in accordance with section 45 of the Act of 1972,

he shall consult with the appropriate Commissioner about the complaint and, if he considers it necessary, inform the person initiating the complaint under this Part of this Act of the steps necessary to initiate a complaint under the Act of 1967 or under Part VII of the Act of 1972, as the case may be.

(2) Where, by virtue of subsection (1) above, the Commissioner consults the Parliamentary Commissioner or the Health Service Commissioner in relation to a complaint under this Part of this Act, he may consult that Commissioner about any matter relating to the complaint, including—

- (a) the conduct of any investigation into the complaint, and
- (b) the form, content and publication of any report of the results of such an investigation.
- (3) If, at any stage in the course of conducting an investigation, under—
 - (a) the Act of 1967, or
 - (b) Part VII of the Act of 1972,

the Parliamentary Commissioner or the Health Service Commissioner conducting the investigation forms the opinion that the complaint relates partly to a matter which could be the subject of an investigation under this Part of this Act, he shall consult with the Commissioner about the complaint and, if he considers it necessary, inform the person initiating the complaint under the Act of 1967 or Part VII of the Act of 1972, as the case may be, of the steps necessary to initiate a complaint under this Part of this Act.

- (4) Where, by virtue of subsection (3) above, the Commissioner is consulted about a complaint under the Act of 1967 or Part VII of the Act of 1972, subsection (2) above shall apply (with the necessary modifications) as it applies in relation to consultations held by virtue of subsection (1) above.
- (5) Nothing in section 11(2) of the Act of 1967, in that section as applied by section 47 of the Act of 1972, or in section 30(2) of this Act (restrictions of disclosure of information) shall apply in relation to the disclosure of information by any of the Commissioners mentioned in this section, or by any of their officers, in the course of consultations held in accordance with this section.
- (6) In this section the "Act of 1967" means the Parliamentary Commissioner Act 1967 and the "Act of 1972" means the National Health Service (Scotland) Act 1972.

32 Interpretation of Part II

- (1) In this Part of this Act; unless the context otherwise requires—
 - " action " includes failure to act, and other expressions connoting action shall be construed accordingly;
 - " the Commissioner " means the Commissioner for Local Administration in Scotland;
 - " person aggrieved " means the person who claims or is alleged to have sustained any such injustice as is mentioned in section 24(1) of this Act;
 - " the Parliamentary Commissioner " means the Parliamentary Commissioner for Administration;
 - " the designated body " means the body designated under section 22 of this Act;
 - " tribunal " includes the person constituting a tribunal consisting of one person.
- (2) It is hereby declared that nothing in this Part of this Act authorises or requires the Commissioner to question the merits of a decision taken without maladministration by an authority in the exercise of a discretion vested in that authority.

PART III

MISCELLANEOUS AND GENERAL

Allowances for members of children's panels and Children's Panel Advisory Committees

In Schedule 3 to the Social Work (Scotland) Act 1968 (children's panels), for paragraph 8 there shall be substituted the following paragraph—

- "8 (1) A local authority may pay—
 - (a) to a member or possible member of the children's panel in respect of his attendance at a children's hearing or at training arranged under paragraph 6 or 7 of this Schedule;
 - (b) to a member of the Children's Panel Advisory Committee, who is not also a member of a body to which sections 45 and 46 of the Local Government (Scotland) Act 1973 apply, in respect of his attendance at a meeting of the Committee;
 - (c) to a member or possible member of the children's panel or to such a member of the Children's Panel Advisory Committee as aforesaid in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the panel or Committee, as the case may be;

allowances, in the nature of those payable under sections 45(4) and 46(1) of the said Act of 1973, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under the said section 45(4) and specified under the said section 46(1) for the corresponding allowances under those provisions.

- (2) A local authority may pay to a member of the Children's Panel Advisory Committee who is also a member of a body to which sections 45 and 46 of the said Act of 1973 apply-to) in respect of his attendance at a meeting of the Committee;
 - (b) in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the Committee:

allowances, in the nature of those payable under the said section 45 and subsection (1) of the said section 46, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under the said section 45 and specified under subsection (1) of the said section 46 for the corresponding allowances under those provisions."

34 Transference of social workers of Health Boards to local authority employment

(1) The Secretary of State may by order make provision for the transfer to the employment of local authorities of persons of descriptions specified in the order who are for the time being employed in social work by Health Boards; and the order may include provision—

- (a) for transfers in pursuance of the order to be made on such days as may be determined by or under the order; and
- (b) as to the manner of determining whether an individual is a person liable to be transferred by virtue of this subsection and which authority is the authority to whose employment such a person is to be transferred.
- (2) A person transferred by virtue of subsection (1) above to the employment of a local authority shall not be required in the course of that employment to perform duties otherwise than at or in connection with a hospital or other health service establishment unless he has consented to perform such duties.
- (3) It shall be the duty of the Secretary of State by order to make provision for securing, in the case of a person transferred to the employment of a local authority by virtue of subsection (1) above—
 - (a) that, while he is in the employment of that authority and has not been served with a notice in writing stating that it is served for the purposes of this subsection and specifying such new terms and conditions of employment as are mentioned in paragraph (b) below, the scale of his remuneration and, taken as a whole, the other terms and conditions of his employment by that authority are not less favourable to him than were immediately before the transfer those of the employment by the Health Board;
 - (b) that any new terms and conditions determined by that authority for his employment by them are such that—
 - (i) so long as he is engaged in duties reasonably comparable to the duties in which immediately before the transfer he was engaged in the employment by the Health Board, the scale of his remuneration and, taken as a whole, the other terms and conditions of his employment by that authority are not less favourable to him than were, immediately before the transfer, those of the employment by the Health Board, and
 - (ii) so long as he is engaged in duties not so comparable, the terms and conditions of his employment by that authority (excluding terms as to remuneration) are, taken as a whole, not less favourable than as mentioned in sub-paragraph (i) above;
 - (c) that for the purposes of any enactment specified in the order the employments from which and to which he was transferred by virtue of subsection (1) above are treated as one continuous employment;

and an order made in pursuance of this subsection may contain provision for the determination of questions arising with respect to the effect in relation to any person of provision made by virtue of paragraphs (a) to (c) above.

(4) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

35 Orders and regulations

- (1) Any power to make orders or regulations conferred on the Secretary of State by any provision of this Act shall be exercisable by statutory instrument.
- (2) Any power to make an Order in Council or other order under any provision of this Act shall include power to make an order varying or revoking any order previously made under that provision.

(3) Any order under this Act may contain such incidental, consequential and supplementary provisions as appear to the Secretary of State to be necessary or proper for bringing the order into operation and giving full effect thereto.

36 Expenses

There shall be defrayed out of money provided by Parliament—

- (a) any administrative expenses incurred by the Secretary of State under this Act;
- (b) any increase attributable to the provisions of this Act in the sums payable out of such money under any other enactment.

37 General interpretation

- (1) In this Act, unless the context otherwise requires—
 - "the Act of 1947" means the Local Government (Scotland) Act 1947;
 - " the Act of 1966" means the Local Government (Scotland) Act 1966;
 - " the Act of 1973 " means the Local Government (Scotland) Act 1973;
 - " the Assessor " means the Assessor of Public Undertakings (Scotland);
 - " material change of circumstances " means in relation to any lands and heritages a change of circumstances affecting their value and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages and any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee for the valuation area in which the lands and heritages are situated, but does not include a change in the rent of the said or any other lands and heritages or any change in the general level of valuations or in the values of lands and heritages situated in the area of a particular rating authority;
 - " prescribed ", except in paragraph 6 of Schedule 3, means prescribed by an order made by the Secretary of State;
 - " rate " includes a domestic water rate;
 - " the Valuation Acts " means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act, any other Act relating to valuation and includes this Act:
 - " year ", except in paragraph 2 of Schedule 4, means the financial year of a local authority;
 - " year of revaluation " means the year 1978-79 and each fifth year thereafter.
- (2) Expressions used in this Act and in the Act of 1973 shall have the same meanings in this Act as in that Act.

38 Minor and consequential amendments and repeals

(1) Part I of Schedule 6 to this Act shall have effect for the purpose of making general adaptation of enactments consequential on section 5 of this Act, and of the Valuation Acts and of any enactment having effect by virtue of those Acts consequential on section 18 of this Act, and the enactments specified in Part II of that Schedule shall have effect subject to the modifications and amendments set out in that Part, being modifications and amendments which are consequential on the provisions of this Act and minor amendments.

(2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

39 Short title, commencement, construction, savings and extent

- (1) This Act may be cited as the Local Government (Scotland) Act 1975.
- (2) This Act (except this section) shall come into operation on such day as the Secretary of State may by order appoint, and different days may be appointed under this subsection for different provisions of this Act or for different purposes, or for the purposes of the same provision in relation to different cases.
- (3) Any reference in this Act to the commencement of any provision thereof shall be construed as a reference to the day when that provision comes into force.
- (4) Any reference in this Act to any other enactment shall be construed as referring to that enactment as amended by or under any other enactment, including this Act.
- (5) Any proceedings pending before a valuation appeal committee or the Lands Valuation Appeal Court before the commencement of this Act may be continued as if they had been brought by virtue of this Act.
- (6) This Act, except paragraph 5 of Schedule 3 and except in so far as it relates to the House of Commons Disqualification Act 1975 and the Northern Ireland Assembly Disqualification Act 1975, extends to Scotland only.

SCHEDULES

SCHEDULE 1

Section 6.

LANDS AND HERITAGES TO WHICH SECTION 6 APPLIES

- Any lands and heritages occupied for the purposes of a water undertaking within the meaning of section 46(1) of the Act of 1966, other than excepted premises as defined in paragraph 1 of Schedule 2 to that Act.
- Any lands and heritages consisting of railway or canal premises which by virtue of Part V of the Local Government Act 1948 are not liable to be rated.
- Any lands and heritages which the British Gas Corporation are to be treated as occupying in a separately rated area by virtue of section 24 of the Valuation and Rating (Scotland) Act 1956.
- Any lands and heritages consisting of premises occupied by the North of Scotland Hydro-Electric Board, or the South of Scotland Electricity Board which by virtue of Part V of the Local Government Act 1948 are not liable to be rated.
- Any lands and heritages occupied by the Post Office by any such property as follows, namely, posts, wires, underground cables and ducts, telephone kiosks and other equipment not within a building, being property used for the purposes of telecommunications services.
- 6 Any lands and heritages occupied by the National Coal Board.
- 7 (1) Any other lands and heritages which—
 - (a) consist of or include a mine or quarry, or
 - (b) the whole or any part of which are occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse.
 - (2) Any reference in sub-paragraph (1) above to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined.
 - (3) Subject to sub-paragraph (2) above, expressions used in sub-paragraph (1) above and in the Mines and Quarries Act 1954 have the same meanings in sub-paragraph (1) above as in that Act.
- Any lands and heritages occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking.
- Any lands and heritages occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes.
- Any lands and heritages occupied by persons carrying on (otherwise than under authority conferred by or under any public general enactment) an undertaking for the generation of electricity by water power.

SCHEDULE 2

Section 12.

AMENDMENT OF PROVISIONS OF LOCAL GOVERNMENT (SCOTLAND) ACT 1966 RELATING TO RATE SUPPORT GRANTS

1 For section 2 (rate support grants), there shall be substituted the following section—

"2 Rate support grants.

- (1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for each year, make grants to local authorities in Scotland in accordance with this section; and any grants made in pursuance of this subsection shall be known as " rate support grants ".
- (2) For the purpose of fixing the estimated aggregate amount of the rate support grants for any year the Secretary of State shall determine—
 - (a) the aggregate amount which he estimates is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their relevant expenditure for that year; and
 - (b) the portion of that amount which the Secretary of State estimates will be allocated to grants in respect of such services as the Secretary of State may determine;

and the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to section 4 of this Act, be the estimated aggregate amount of the rate support grants for that year.

- (3) Before determining the amount and the portion mentioned in paragraphs (a) and (b) of subsection (2) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned and shall take into consideration—
 - (a) the latest information available to him as to the rate of relevant expenditure;
 - (b) any probable fluctuation in the demand for services giving rise to relevant expenditure so far as the fluctuation is attributable to circumstances prevailing in Scotland as a whole which are not under the control of local authorities;
 - (c) the need for developing those services and the extent to which, having regard to general economic conditions, it is reasonable to develop those services; and
 - (d) the current level of prices, costs and remuneration and any future variation in that level which in the opinion of the Secretary of State will result from decisions which appear to him to be final and which will have the effect of increasing or decreasing any particular prices, costs or remuneration.
- (4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the estimated aggregate amount of the rate support grants for any year shall be divided by the Secretary of State into three parts (to be known respectively as "the needs element", "the resources element" and "the domestic element") and the amounts of the needs element and the domestic element and the estimated amount of the resources element shall be such as may be prescribed; and the provisions of Schedule 1 to this

Act shall, subject to sections 4 and 5 of this Act, have effect with respect to the determination of the amounts payable to any local authority in respect of those elements for any year and with respect to the other matters there mentioned.

- (5) Payments in respect of elements of rate support grants shall be made to any local authority at such times as the Secretary of State may, with the consent of the Treasury, determine and shall be made in aid of the revenues of the authority generally.
- (6) Subject to subsection (7) below, the Secretary of State may—
 - (a) defray any expenditure incurred in any year in the provision of services for local authorities by any body specified in regulations made by the Secretary of State; and
 - (b) deduct from the aggregate amount of the needs element for that year such amount, not exceeding the total of the expenditure so defrayed, as appears to him to be appropriate.
- (7) Before exercising his powers under subsection (6) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.
- (8) In this section—
 - "housing subsidies" means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this section;
 - " relevant expenditure ", in relation to any year, means the sum of the following amounts as estimated by the Secretary of State—
 - (a) the amount of expenditure for that year falling to be paid out of the rates of a local authority, and
 - (b) an amount equal to the amount receivable by the local authority for that year as grants (within the meaning of section 2(2) (a) of this Act) and as payments under Part V of the Local Government Act 1948,

reduced by the amount estimated as aforesaid, in whole or in part, of such payments relating to housing and of such payments of other descriptions falling to be made for that year as the Secretary of State may determine.".

- In section 3(1) (rate support grant orders), for the words " The aggregate" there shall be substituted the words " The estimated aggregate ".
- For section 4 (variation of orders, etc.), there shall be substituted the following section—

"4 Variation of orders.

- (1) If it appears to the Secretary of State that, after the time when the amount mentioned in section 2(2)(a) of this Act was determined for any year, the relevant expenditure of local authorities for that year has been or is likely to be substantially increased by reason of—
 - (a) an increase which has taken place in the level of prices, costs or remuneration, or

(b) the coming into operation of a provision of an enactment passed after this Act,

and that no account was taken of that increase or, as the case may be, the effect of that provision when the amount mentioned as aforesaid was so determined, he may at any time redetermine for that year the amount and portion mentioned in section 2(2)(a) and (b) of this Act and, by an order made in the like manner and subject to the like provisions as a rate support grant order, may increase the amount fixed by the relevant rate support grant order as the estimated aggregate amount of the rate support grants and any element of the grants for that year.

- (2) The provisions of sections 2 and 3 of this Act relating to consultation and to a report of the considerations leading to a determination under the said section 2 shall apply to a redetermination under this section as they apply to a determination under that section; and the Secretary of State may, if he considers it practicable, incorporate an order under this section in a rate support grant order.
- (3) In redetermining under this section the amount and portion mentioned in section 2(2)(a) and (b) of this Act, the Secretary of State—
 - (a) shall take into account not only the effect of the increase referred to in paragraph (a) of subsection (1) above or, as the case may be, the provision referred to in paragraph (b) of that subsection, but also any future variation in the level of prices, costs and remuneration current at the time of the redetermination which in his opinion will result from any such decisions as are referred to in section 2(3)(d) of this Act, and
 - (b) except in the case of a change resulting from the coming into operation of any enactment passed after this Act, shall take no account of any change, as compared with the situation at the time that amount and that portion were determined for the purposes of the relevant rate support grant order, in the demand for services giving rise to relevant expenditure, in the need for developing those services or in the extent to which those services have been developed.
- (4) An order made under subsection (1) above in respect of any year shall specify the actual (and not the estimated) aggregate amount of the resources element for that year.
- (5) If, in a case where the Secretary of State proposes to make an order under subsection (1) above in respect of any year, it appears to him that, apart from any provision made by virtue of this subsection, the effect of the order and of any other order under subsection (1) above which he considers likely to be made in respect of that year would be that the ratio between the actual aggregate amount of the resources element for that year and the aggregate amount of the needs element for that year would be significantly different from the ratio (in this subsection referred to as "the expected ratio") between the estimated aggregate amount of the resources element for the year, as fixed by the relevant rate support grant order, and the aggregate amount of the needs element, as so fixed, he may in the order under subsection (1) above—
 - (a) specify as the aggregate amount of the resources element for that year such amount as, in his estimation, will secure that (taking

- account of the effect of any further orders likely to be made under subsection (1) above in respect of that year) the ratio which the amount so specified will bear to the aggregate amount of the needs element for that year will be the expected ratio; and
- (b) in order to secure that the total amount paid in respect of the resources element to local authorities entitled to payments in respect of that element does not exceed the amount specified as mentioned in paragraph (a) above, make provision varying the amount payable to each such authority in respect of that element.
- (6) Without prejudice to subsection (5) above, an order made under subsection (1) above with respect to any year may, as respects that year, vary the matters prescribed by the relevant rate support grant order.
- (7) In this section "relevant expenditure" has the same meaning as in section 2 of this Act.".
- In section 7(1) (reduction of rates on dwellings by reference to the domestic element), after the words "that year" there shall be inserted the words " for their area"
- 5 In Part I of Schedule 1 (the needs element)—
 - (a) after paragraph 1 there shall be inserted the following paragraph—
 - "2 (1) Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects any year, make provision for the apportionment of a prescribed part of the needs element among authorities incurring extraordinary expenses, by reference to so much of the estimated extraordinary expenses of each such authority as he may determine to be appropriate to be taken into account for the purposes of this paragraph.
 - (2) In this paragraph "extraordinary expenses "means expenses of such categories and for such purposes as the Secretary of State, after consultation with such associations of local authorities as appear to him to be concerned, may determine should be supported by an apportionment under this paragraph; and in determining the amount of the estimated extraordinary expenses of an authority to be taken into account for any year, the Secretary of State—
 - (a) shall have regard to the expected income of that authority for that year; and
 - (b) may have regard to the extent by which the extraordinary expenses for a previous year exceeded or fell short of the estimated extraordinary expenses of the authority for that year.";
 - (b) in paragraph 3, for the words " the foregoing paragraphs " there shall be substituted the words " paragraph 1 above " and at the end there shall be added the words " or of a prescribed amount of the needs element to such classes of authorities or to any such authority as may be prescribed. ".
- 6 For Part II of Schedule 1 there shall be substituted the following Part—

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"PART II

THE RESOURCES ELEMENT

- No payment in respect of the resources element shall be made to a local authority for any year unless in that year the product of a rate of one penny in the pound for the authority's area is less than the standard penny rate product for the area.
- Subject to any provision made by virtue of section 4(5) of this Act and to paragraph 3 below, the amount of the resources element payable to a local authority for any year shall be the product of—
 - (a) the number of pence in the pound of the regional, general or district rate, as the case may be or, where the Secretary of State is of the opinion that the local authority have fixed an unnecessarily high rate, such lesser number of pence in the pound of that rate as the Secretary of State considers appropriate, and
 - (b) the difference between the rate products mentioned in paragraph 1 above.
- 3 (1) If, after the amount of the resources element payable to a local authority for any year has been determined under paragraph 2 above—
 - (a) the rateable values of lands and heritages in the authority's area are reduced with effect from a date on or before that which is relevant for determining the product of a rate of one penny in the pound for the authority's area for that year; and
 - (b) the effect of that reduction is to produce a reduction in the said product which is of such a magnitude that, expressed as a percentage of the initially ascertained figure, it exceeds such percentage as may be specified for the purposes of this paragraph in regulations made by the Secretary of State; and
 - (c) the authority by notice in writing request the Secretary of State to give a direction under this paragraph;

the Secretary of State shall direct that the amount of the resources element payable to the authority for that year shall be recalculated in accordance with the following provisions of this paragraph and a further payment on account of that element shall be made to the local authority accordingly.

- (2) Where sub-paragraph (1) above applies—
 - (a) the product of a rate of one penny in the pound for the local authority's area for the year concerned shall be recalculated by treating the initially ascertained figure as reduced by the amount of the excess referred to in sub-paragraph (1)(b) above;
 - (b) subject to any provision made by virtue of section 4(5) of this Act, paragraph 2 above shall have effect accordingly for the purpose of determining the amount which, on the basis of that recalculation, would have been payable to the authority for that year.

- (3) The further payment referred to in sub-paragraph (1) above shall be an amount equal to the difference between the amount previously paid to the authority for the year concerned on account of the resources element and the amount determined as mentioned in sub-paragraph (2)(b) above.
- (4) In this paragraph " the initially ascertained figure ", in relation to any year, means the product of a rate of one penny in the pound ascertained for the purposes of paragraph 2 above.
- (5) The provisions of this paragraph shall have effect notwithstanding that the actual aggregate amount of the resources element for the year concerned may have been specified in an order under section 4(1) of this Act, and if any amount has been so specified it shall be treated as having been increased to such amount as may be necessary to provide for any further payment made to a local authority under this paragraph."
- In paragraph 1 of Part III of Schedule 1 (the domestic element), at the end there shall be added the words " and different amounts in the pound may be so prescribed for the areas of different rating authorities ".

SCHEDULE 3

Section 16.

BORROWING AND LENDING BY LOCAL AUTHORITIES AND CERTAIN OTHER BODIES AND CERTAIN OF THEIR FUNDS

Borrowing

- 1 (1) Without prejudice to section 69 of the Act of 1973 (subsidiary powers of local authorities), a local authority may borrow such sums as may be required for any of the following purposes—
 - (a) for acquiring any land which the authority have power to acquire;
 - (b) for erecting any building which the authority have power to erect;
 - (c) for the execution of any permanent work or the provision of any plant or the doing of any other thing which the authority have power to execute, provide or do and which involves expenses of a capital nature or for the payment of any sum of a capital nature;
 - (d) for the purpose of lending to a relevant authority or to any community council established for the area of the local authority or any part thereof under Part IV of the Act of 1973;
 - (e) for any other purpose for which the authority are authorised under any enactment to borrow.
 - (2) A local authority may borrow such sums as are required to meet expenses, other than expenses to which sub-paragraph (1) above relates, which the authority have power to incur in the exercise of any of their functions (excluding functions relating to a public utility undertaking) where by reason of their nature they are satisfied that the expenses should be met by borrowing and repayment spread over a term of years.
 - (3) A local authority may borrow such sums as are necessary in order to provide working capital or to meet any other expenses, not being expenses of a capital nature, required for the purposes of any public utility undertaking carried on by the authority:

Provided that—

- (a) the total sums borrowed under this sub-paragraph and for the time being outstanding shall not, except with the consent of the Secretary of State, exceed an amount representing one half of the gross revenue of the undertaking for the immediately preceding financial year;
- (b) any sum borrowed under this sub-paragraph to defray expenses shall be repaid as soon as reasonably practicable and in any case before the expiration of the period within which money borrowed to meet such expenses is ordinarily repaid in the case of such an undertaking, so however that any sum borrowed under this sub-paragraph shall be repaid before the expiration of two years from the date of borrowing, unless the consent of the Secretary of State is obtained to repayment thereof being spread over a longer period, and such consent may be given subject to such conditions as the Secretary of State may determine.
- (4) Sub-paragraphs (1)(a), (b) and (c) and (2) above shall apply to a water development board and to a river purification board as they apply to a local authority.
- (5) In this paragraph "public utility undertaking" means a transport or other revenue-producing undertaking of a local authority.
- 2 (1) Where a local authority are authorised under a statutory borrowing power to borrow money, they may raise the money—
 - (a) by mortgage,
 - (b) by overdraft from a bank,
 - (c) by the issue of stock,
 - (d) by the issue of bonds,
 - (e) by the issue of bills,
 - (f) by an agreement entered into with the Public Works Loan Commissioners under section 2 of the Public Works Loans Act 1965, or
 - (g) by any other means approved by the Secretary of State with the consent of the Treasury.
 - (2) The powers conferred by this paragraph shall be exercisable subject to and in accordance with the following provisions of this Schedule; and a local authority having power under a local enactment to borrow money by way of any method referred to in sub-paragraph (1) above shall not exercise that power in accordance with the provisions of that enactment.
- A local authority may borrow by way of temporary loan or overdraft from a bank or otherwise any sums which they may temporarily require—
 - (a) for the purpose of defraying expenses (including the payment of sums due by them to meet the expenses of other authorities) pending the receipt of revenues receivable by them in respect of the year in which those expenses are chargeable;
 - (b) for the purpose of the raising of a loan in the exercise of any statutory borrowing power.
- The power of a local authority to borrow money by any means includes power to raise money by those means outside the United Kingdom or in a foreign currency, but only with the consent of, and in accordance with any conditions specified by, the Treasury.

- 5 (1) The Secretary of State may by regulations made with the consent of the Treasury—
 - (a) prescribe the form of any mortgage to be entered into for the purpose of any borrowing by a local authority,
 - (b) regulate the issue of stocks and bonds or the creation of any other security for any such purpose, including the terms on which they are to be issued or created.
 - (c) regulate the manner of transfer, dealing with and redeeming any mortgage created, or stocks or bonds issued or any other security created for any such purpose,
 - (d) apply all or any of the provisions of sections 194 and 197 of the Act of 1973 (execution of deeds and inspection and deposit of documents) with or without modifications, to any such mortgage, stock, bonds or other security,
 - (e) make such incidental, consequential and supplemental provision as appears to the Secretary of State to be necessary or proper for bringing the regulations into operation and giving them full effect.
 - (2) Different provisions may be made under this paragraph for securities of different classes.
 - (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament
- 6 (1) A local authority may borrow by the issue of bills, payable within twelve months from the date of issue—
 - (a) any sum which they are authorised to borrow under a statutory borrowing power; or
 - (b) such sums as may be required for the purpose of defraying expenses (including those payable by them to meet the expenses of other local authorities) pending the receipt of revenues receivable by them in respect of the year in which those expenses are chargeable.
 - (2) The aggregate of the amount outstanding on bills issued by a local authority under sub-paragraph (1) above shall not exceed—
 - (a) a sum equal to such proportion of the authority's estimated gross income from the regional, general, or district rate, as the case may be, during the current year as may be prescribed by an order made by the Treasury; or
 - (b) if no such proportion is so prescribed, a sum equal to one-fifth of the authority's estimated gross income as aforesaid.
 - (3) A local authority shall not borrow by the issue of bills in any year during which the authority's estimated gross income as aforesaid does not exceed £3 million or such other sum as may be prescribed by an order made by the Treasury.
 - (4) A statutory instrument containing an order under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- A local authority may issue bonds transferable by delivery (with or without endorsement) and other securities so transferable, but only with the consent of, and in accordance with any conditions specified by, the Treasury.
- 8 (1) Subject to the provisions of this paragraph and notwithstanding anything in any other enactment, all money borrowed under any statutory borrowing power by a local authority shall be secured upon the whole funds, rates and revenues of the authority

and not otherwise; and all money borrowed by a local authority by whatever method shall be deemed to have the same charge and security and shall rank pari passu.

In this sub-paragraph references to sums borrowed by a local authority shall be deemed to include references to any sum which was borrowed by some other authority, and which the local authority in consequence of a transfer of functions or otherwise are liable to repay to the creditors.

- (2) The interest and dividends for the time being payable in respect of money so borrowed by a local authority shall be the first charge on the rates and revenues comprising the security for the said money.
- (3) Sub-paragraphs (1) and (2) above shall not apply in the case of money borrowed for the purposes of the common good by an islands or district council having a common good, nor shall the security created by those sub-paragraphs include the common good of the islands area or district or the revenues thereof.
- (4) Sub-paragraphs (1) and (2) above shall not apply in the case of money borrowed by a local authority for the purposes of any trust under any deed of trust or other document, nor shall the security created by those sub-paragraphs include the funds held under any such trust.
- Two or more local authorities may combine to exercise their powers of borrowing under this Schedule jointly, and where they do so—
 - (a) any limit on the amount which each authority may borrow shall apply to the amount which each authority receive from the joint loan;
 - (b) paragraph 8 above shall apply to the money so borrowed as if references to a local authority were references to the local authority by whom the money is received.

Loans

- 10 (1) A local authority may lend to another authority mentioned in sub-paragraph (2) below, on such terms as may be agreed between them, such sums as that other authority may require for any purpose for which that other authority are authorised to borrow money by or under this Act or any other enactment; and they may also lend such sums as they consider appropriate to a community council established for their area or any part thereof, on such terms as may be agreed between them.
 - (2) The authorities to whom sums may be lent under sub-paragraph (1) above are any authority to which section 118 of the Act of 1973 applies or any other public authority approved by the Secretary of State for the purposes of this paragraph.
- 11 (1) A local authority may make loans to a harbour authority for a harbour wholly or partly situated within the area of the local authority, on such terms as may be agreed between them, for any purpose for which the harbour authority are authorised to borrow money.
 - (2) In this paragraph "harbour "and "harbour authority "have the same meanings as in the Harbours Act 1964.

Loans fund

12 (1) Subject to the following provisions of this Schedule, a local authority shall, as from 16th May 1975, establish a fund (" the loans fund ") which shall be applicable to all

money borrowed by the authority and the redemption or repayment thereof and the payment of interest or dividends thereon and shall be part of the general fund of the authority; and the loans fund shall be administered in accordance with paragraphs 13 to 21 below.

- (2) A loans fund of an islands or district council shall not apply to money borrowed for the common good of the islands area or district.
- 13 (1) All capital assets and liabilities which are transferred to a local authority from an authority which ceases to exist on 16th May 1975, other than property which is subject to section 128 of the Act of 1973 or which is referred to in section 222(2) or 223 of that Act, shall be paid into or transferred to the loans fund of the local authority.
 - (2) All investments transferred to the loans fund as from 16th May 1975 shall be entered in the accounts of the loans fund at the value shown on the account from which they are transferred.
- Any statutory borrowing power vested in a local authority on or after 16th May 1975 shall be exercisable by them only in the following manner—
 - (a) by borrowing in accordance with this Schedule and carrying to the loans fund such sums as are necessary to enable that fund to make to the appropriate borrowing account of the local authority or to a relevant authority the advances which are required for the purpose for which the statutory borrowing power is available; and
 - (b) by making from the loans fund such advances to the appropriate borrowing account of the local authority or to a relevant authority, as the case may be.
- 15 (1) Subject to sub-paragraph (2) below, all sums advanced to a borrowing account of a local authority or to a relevant authority shall be repaid within the fixed period by equal yearly or half-yearly instalments of principal, or, where repayment is on the annuity system, by equal yearly or half-yearly instalments of principal and interest combined; and the authority shall in each year debit the borrowing account or charge to the relevant authority the sums required in that year for the repayment of the advance.
 - (2) In any case where—
 - (a) a local authority make an advance to any person and the expenditure incurred in making the advance is defrayed by borrowing; and
 - (b) the terms of that advance are such that repayment is to be made otherwise than by equal yearly or half-yearly instalments of principal or of principal and interest combined; and
 - (c) apart from this sub-paragraph, the local authority would have no power, with respect to the expenditure referred to in paragraph (a) above, to vary the sums which would otherwise be debited or charged under sub-paragraph (1) above or to suspend their obligation under that sub-paragraph;

the local authority may, under sub-paragraph (1) above, debit to the borrowing account from which, or charge to the relevant authority by whom, the expenditure referred to in paragraph (a) above would otherwise fall to be defrayed, sums of different amounts (whether or not including instalments of principal) in respect of different years in order to take account of the terms on which their advance falls to be repaid.

- (3) Subject to paragraph 16 below, the first payment to the loans fund shall be made within twelve months, or where the money is repayable by half-yearly instalments within six months, from the date of the advance.
- 16 (1) Where a sum is advanced from the loans fund in accordance with paragraph 14 above for any of the following purposes—
 - (a) meeting expenditure on the construction of new, or the extension or alteration of existing, works forming or to form part of an undertaking of a revenue-producing character;
 - (b) carrying out on land any other operations, being operations of a prescribed kind or operations specified in relation to that land by direction of the Secretary of State;
 - (c) acquiring land for the purpose of the construction thereon of new, or the extension or alteration of existing, works forming or to form part of an undertaking of a revenue-producing character, or for the purpose of the carrying out thereon of operations of a kind prescribed by virtue of paragraph (b) above, or operations specified in relation to that land by direction of the Secretary of State;
 - (d) acquiring land specified by direction of the Secretary of State;
 - the authority may, subject to the consent of the Secretary of State, suspend in whole or in part any annual provision required under paragraph 15 above for the repayment from the borrowing account or by the relevant authority of the sum so advanced for such period (not being a period longer than the period during which the expenditure remains unremunerative or the period of five years from the commencement of the year next after that in which the expenditure commences to be incurred, whichever is the shorter) and subject to such conditions as the Secretary of State may determine.
 - (2) Where any annual provision required to be made for the repayment of any sum has been suspended under sub-paragraph (1) above, a local authority may borrow for the purpose of payment, during the period of the suspension, of interest on that sum.
 - (3) Where by virtue of paragraph 15 above a local authority are required to debit a sum to the borrowing account or charge a sum to a relevant authority and they suspend, in whole or in part, any annual provision for the repayment of the principal, they may refrain from debiting to that account or charging to the relevant authority an amount equal to the amount of the annual provision so suspended.
 - (4) In this paragraph " prescribed " means prescribed by regulations made by the Secretary of State.
- 17 (1) The authority shall at the time an advance is made under paragraph 14 above determine—
 - (a) the period within which the advance is to be repaid to the loans fund, being a period not exceeding the fixed period; and
 - (b) the amount of each of the periodical payments required to repay the advance within the period so determined, and the date on which the first of the said payments is to be made.
 - (2) The periodical payments shall be either equal yearly or half-yearly instalments of principal or, where the advance is to be repaid on the annuity system, equal yearly or half-yearly instalments of principal and interest combined, the amount of principal included in each instalment being separately stated.

- (3) The periodical payments shall so far as practicable be so adjusted as to be expressed in complete pounds.
- (4) This paragraph shall apply with the necessary modifications in the case of advances from the loans fund to a relevant authority.
- In the event of it appearing at any time from a report by the Controller of Audit or otherwise that the authority specified therein have failed duly to make payment of interest or of the appropriate periodical sums required to be set aside for the repayment of advances made from the loans fund as aforesaid, or that the provisions of this Schedule or any regulations made thereunder have otherwise not been duly complied with, the Secretary of State may apply by petition to the Court of Session to have the authority ordained to make such payment and to comply in such other manner with the provisions of this Schedule or such regulations as may be necessary in the circumstances, and the Court are hereby authorised to do therein as shall appear to be just.
- Without prejudice to paragraph 18 above, the Secretary of State may from time to time as he thinks fit cause an investigation to be made into the administration of the loans fund of the authority, who shall bear the expenses of such investigation.
- 20 (1) If at any time any sums due by way of principal or interest on any security created by a local authority remain unpaid for a period of two months after demand in writing, the person entitled thereto, being the holder of such a security to the amount of not less than £1,000, or the persons entitled thereto, being the holders of such securities amounting together to not less than £2,000, may present a petition to the Court of Session for the appointment of a judicial factor, and the Court may, if they think fit, appoint a judicial factor.
 - (2) Subject to the directions of the Court, the judicial factor shall have all the powers of the local authority or their proper officer of levying rates, making requisitions on rating authorities and collecting and recovering sums due to the authority in respect of rates or requisitions and any other sums whatsoever due to the authority and such other powers and duties as the Court think fit, and shall apply all money received by him, after payment of expenses including a proper remuneration for his trouble, as the Court direct for the purposes of this Schedule.
 - (3) The judicial factor shall have such access to and use of the books and documents of the local authority as he may require.
 - (4) The powers conferred by this paragraph shall be in addition to and not in derogation of any other powers competent to the holder of a security for enforcing payment of the sums due under the security.
- 21 (1) Notwithstanding anything in this Schedule, the Secretary of State may by regulations make such provision as appears to him necessary or expedient with respect to the operation of the loans fund of a local authority and such regulations may apply generally or in the case of any particular authority or class of authority.
 - (2) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Capital, Renewal and Repair Funds

22 (1) Subject to the provisions of this Schedule, a local authority may establish either or both of the following funds—

- (a) a capital fund, to be used for defraying any expenditure of the authority to which capital is properly applicable, or in providing money for repayment of the principal of loans (but not any payment of interest on loans);
- (b) a renewal and repair fund, to be used for the purpose of defraying expenditure to be incurred from time to time in repairing, maintaining, replacing and renewing any buildings, works, plant, equipment or articles belonging to the authority.
- (2) A fund established by a local authority under this paragraph shall not be used to meet, directly or indirectly, any expenditure incurred by the authority for the purposes of a statutory undertaking of the authority, being a transport, district heating, harbour, dock, pier or ferry undertaking or a market or civic restaurant. In this sub-paragraph, "pier" and "ferry" do not include a pier or ferry provided under section 2(2) of the Local Government (Development and Finance) (Scotland) Act 1964.
- (3) Notwithstanding anything in any enactment, pending the application of any such fund as aforesaid for the purposes authorised by this paragraph, the money in the fund shall (unless applied in any other manner authorised by any enactment) be advanced to the loans fund or invested in trustee securities.
- (4) The provisions of this paragraph shall be in addition to and not in substitution for any other enactment authorising a local authority to establish a fund for a purpose for which a fund may be established under this paragraph; and a local authority may amalgamate any fund established by them under any other enactment with any corresponding fund established by them under this paragraph.
- 23 (1) Subject to sub-paragraph (2) below, a local authority by whom a capital fund is established under paragraph 22 above may pay into that fund—
 - (a) any sums derived from the sale of any property of the local authority, not being property held by them for any such purposes as are mentioned in paragraph 22(2) above; and
 - (b) such sums as the local authority may from time to time by resolution direct; and shall pay into that fund a sum equal to the amount of any income arising from the fund.
 - (2) Except with the consent of the Secretary of State, money received from the disposal of any property to which the local authority's housing revenue account relates shall not be paid into any such capital fund.
 - (3) All money applied from any such capital fund may, if the local authority think fit, be repaid from the account to which that money is advanced by such annual instalments (with or without interest) and within such period as the local authority may determine.
- 24 (1) A local authority by whom a renewal and repair fund is established under paragraph 22 above may from time to time pay into that fund such sums as they may by resolution direct.
 - (2) The purposes for which any such renewal and repair fund may be applied shall not include the defraying of expenditure of an undertaking of the local authority in respect of which the authority are authorised to provide a reserve fund.
- 25 (1) Notwithstanding anything in any enactment, a local authority may use, for any purpose for which the authority has a statutory borrowing power, any money forming part of, but not for the time being required for the purposes of, any fund of theirs to

which this paragraph applies; and where any such money is so used the following provisions of this paragraph shall have effect.

- (2) The money so used shall be repaid to the said fund as follows:—
 - (a) it shall be repaid as and when it is required for the purposes of that fund;
 - (b) if not required to be repaid earlier under paragraph (a) above, it shall be repaid within the period within which a loan raised under the statutory borrowing power would be repayable, or at such time before the expiration of that period as the authority may resolve.
- (3) The statutory borrowing power shall be deemed to be exercised by the use of money under this paragraph as fully in all respects as if a loan of the same amount had been raised in exercise of the power.
- (4) This paragraph applies to any fund established for the repayment of debt, or as a reserve, or for the maintenance, renewal or repair of property, or for superannuation of staff, or for insurance, or otherwise for meeting future expenditure of a capital or nonrecurring nature, or for any like purpose.
- (5) In this paragraph " statutory borrowing power" does not include the power to borrow by way of temporary loan or overdraft conferred by paragraph 3 above.
- (6) The powers conferred by this paragraph are in addition to, and not in derogation of, the powers conferred by or under any other enactment.

Miscellaneous

- A person lending money to a local authority shall not be bound to inquire whether the borrowing of the money is legal or regular or whether the money raised was properly applied and shall not be prejudiced by any illegality or irregularity, or by the misapplication or non-application of any of that money.
- The provisions of paragraphs 1 to 9 of this Schedule shall not apply to any local bonds issued under the Housing (Scotland) Act 1966 or any previous corresponding enactment, or the power conferred on a local authority by that Act to issue local bonds.
- 28 (1) Subject to paragraph 1(4) above and sub-paragraph (2) below, the provisions of this Schedule shall, subject to any necessary modifications, apply to a joint board having power to borrow money, a water development board or a river purification board, as they apply to a local authority.
 - (2) The Secretary of State may by regulations make such provisions as seem to him necessary or expedient with respect to the application of the provisions of this Schedule to the aforesaid boards, either generally or to any particular board or class of board.
 - (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- Save as otherwise expressly provided, the provisions of this Schedule in their application to money borrowed before the commencement of this Act by a local authority under a local enactment shall be subject to the provisions of such local enactment so far as inconsistent with the provisions hereof.

- Nothing in this Schedule shall apply to or affect the power of an islands or district council having a common good to borrow on the security of the common good or any loan secured thereon.
- In this Schedule, unless the context otherwise requires—
 - "advance", in relation to the loans fund and a borrowing account of a local authority, means the transfer of money by way of loan from the loans fund to the appropriate borrowing account in exercise of a statutory borrowing power;
 - " borrowing account ", in relation to a local authority, means an account of the authority relating to a purpose for which the authority have a statutory borrowing power;
 - " fixed period ", in relation to any sum advanced to a borrowing account or to a relevant authority, means such period not exceeding 30 years from the date of the advance as the local authority determine or such other period as the Secretary of State may determine in any particular case or for the purpose of any enactment;
 - " loans fund " means the loans fund established under this Schedule;
 - " mortgage " means a deed containing an assignation by way of security of the funds, rates and revenues of a local authority;
 - " relevant authority " means any authority to whom a local authority may make a loan under paragraph 10 or 11 above;
 - " security ", in relation to a local authority, means a mortgage, a bond, a deposit receipt or other document of debt issued by the authority and the security created thereby (including stock created by the authority or a certificate in respect of such stock) by or under any enactment, but does not include a local bond issued under the Housing (Scotland) Act 1966 or any previous corresponding enactment or a heritable security or other deed of security or document of debt affecting the common good of an islands area or district;
 - " statutory borrowing power " means any power to borrow money conferred on a local authority by or under any enactment, but does not include the power of an islands or district council to borrow for the purposes of the common good;
 - " trustee securities " means any security in which trustees are for the time being authorised by law to invest trust money.

SCHEDULE 4

Section 21.

THE COMMISSIONER

Disqualifications

- 1 (1) A person shall be disqualified for being appointed as, or for being, the Commissioner if—
 - (a) he is disqualified for being elected, or being a member of any of the authorities mentioned in section 23 of this Act; or
 - (b) he is a member of any of those authorities or is a member (by co-option) of a committee of any of those authorities; or

- (c) he has been a member of any of those authorities or has been a member (by co-option) of a committee of any of those authorities within 5 years before the date from which the appointment would take effect
- (2) The acts and proceedings of a person appointed as the Commissioner and acting in that office shall, notwithstanding his disqualification under this paragraph, be as valid and effectual as if he had been qualified.
- The Commissioner, during his term of office and for 3 years thereafter, shall be disqualified for being appointed to any paid office by any of the authorities mentioned in section 23 of this Act.

Remuneration, etc.

- 3 (1) The designated body shall pay to the Commissioner and his officers such amounts, by way of remuneration, pensions, allowances or gratuities or by way of provision for any such benefits, as the Secretary of State may determine, but any such amount which the Secretary of State determines to be payable to the Commissioner shall be subject to the approval of the Minister for the Civil Service.
 - (2) If a person ceases to be the Commissioner and it appears to the Secretary of State that there are special circumstances which make it right that that person should receive compensation, the designated body shall pay to that person a sum of such amount as the Secretary of State may, with the consent of the Minister for the Civil Service, determine.

Staff and accommodation

- 4 (1) The Commissioner may appoint a secretary and such other officers as he may consider to be required for the discharge of his functions, but the amount of remuneration payable to the secretary and such officers and the number of such officers to be appointed shall be subject to the approval of the designated body.
 - (2) The designated body shall, after consultation with the Commissioner, make such arrangements as they may consider to be required for the provision of offices and other accommodation in connection with the discharge of the Commissioner's functions.
 - (3) Any function of the Commissioner, other than that of making any report, may be performed by any of his officers who is authorised for the purpose by the Commissioner.

Expenses of the Commissioner

All reasonable expenses incurred by the Commissioner and his officers shall be defrayed by the designated body.

Disqualification for membership of the House of Commons and the Northern Ireland Assembly

In Part III of Schedule 1 to the House of Commons Disqualification Act 1975 and in Part III of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 there shall (at the appropriate place in alphabetical order) be inserted the following entry:—

"The Commissioner for Local Administration in Scotland;".

SCHEDULE 5

Section 24.

MATTERS NOT SUBJECT TO INVESTIGATION

- 1 The commencement or conduct of civil or criminal proceedings before any court of law.
- Action taken by any authority in connection with the investigation or prevention of crime.
- 3 (1) Action taken in matters relating to contractual or other commercial transactions of any authority to which Part II of this Act applies, including transactions falling within sub-paragraph (2) below but excluding transactions falling within sub-paragraph (3) below.
 - (2) The transactions mentioned in sub-paragraph (1) above as included in the matters which, by virtue of that sub-paragraph, are not subject to investigation are all transactions of an authority to which Part II of this Act applies relating to the operation of public passenger transport, the carrying on of a dock or harbour undertaking, the provision of entertainment, or the provision and operation of industrial establishments and of markets.
 - (3) The transactions mentioned in sub-paragraph (1) above as not included in those matters are—
 - (a) transactions for or relating to the acquisition or disposal of land; and
 - (b) all transactions (not being transactions falling within sub-paragraph (2) above) in the discharge of functions exercisable under any public general Act, other than those required for the procurement of the goods and services necessary to discharge those functions.
- Action taken in respect of appointments or removals, pay, discipline, superannuation or other personnel matters.
- 5 Any action concerning—
 - (a) the giving of instruction, whether secular or religious, or
 - (b) conduct, curriculum, internal organisation, management or discipline, in any educational establishment under the management of an education authority.

SCHEDULE 6

Section 38(1).

ADAPTATION AND AMENDMENT OF ENACTMENTS

PART I

GENERAL ADAPTATION OF ENACTMENTS

- Any reference in any enactment to an entry in the roll made by the Assessor of Public Undertakings (Scotland), however expressed, shall be construed as a reference to a direction given by the Assessor under section 5 of this Act.
- Any reference in the Valuation Acts or in any enactment having effect by virtue of those Acts to "year", however expressed, shall be construed as respects the year 1975-76 as a reference to a period commencing on 16th May 1975 and ending on 31st March 1976 and as respects any later year as a period of twelve months ending with 31st March.

PART II

MINOR AND CONSEQUENTIAL AMENDMENTS

The Lands Valuation (Scotland) Act 1854 (c. 91)

- 1 In section 7 (assessor may call for written statement of rent)—
 - (a) for the words from "within the county or burgh" to "such county or burgh" there shall be substituted the words "within his area for a return containing such particulars as may be reasonably required for the purpose of enabling him to value the lands and heritages";
 - (b) for the words " of such yearly rent or value or other particulars as aforesaid " there shall be substituted the words " in such return ".
- 2 In section 24 (notice of valuation)—
 - (a) the words " in each year " shall cease to have effect;
 - (b) for the words " every entry in his valuation roll" there shall be substituted the words " the direction given by him under section 5 of the Local Government (Scotland) Act 1975 ";
 - (c) after the words " such valuation " there shall be inserted the words " as contained in the direction ".
- In section 25 (appeal by parish, county or burgh interested in the valuation of any company), for the words from the beginning to "contained to" there shall be substituted the words "Any local authority having an interest in any entry in the valuation roll made in consequence of a direction given by the Assessor of Public Undertakings (Scotland) under section 5 of the Local Government (Scotland) Act 1975 may ".
- For section 35 (valuation rolls preserved in the General Register House), there shall be substituted the following section—

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Status: This is the original version (as it was originally enacted).

"35 Preservation of valuation rolls by the Keeper of Records.

The assessor for each valuation area shall as soon as is reasonably practicable after a valuation roll has ceased to be in force transmit that roll to the Keeper of the Records of Scotland for preservation by him.".

In section 42 (interpretation), in the definition of "machinery fixed or attached" (set out in section 1 of the Lands Valuation (Scotland) Amendment Act 1902) the words "save as herein provided "shall cease to have effect and at the end there shall be added the words "nor, after the year 1977-78, include any electric motor used in any industrial or trade process, whether in a building or not ".

The Sporting Lands Rating (Scotland) Act 1886 (c. 15)

In section 6 (valuation of shootings and deer forests), for the word " parish" wherever it occurs there shall be substituted the words " islands area or district ".

The Valuation of Lands (Scotland) Acts Amendment Act 1894 (c. 36)

In section 7 (extension of meaning of word company), for the words " the valuation roll to be made up " there shall be substituted the words " any valuation made ".

The Rating and Valuation (Apportionment) Act 1928 (c. 44)

In section 9(13) (application to Scotland), for the words from " (including " to " so amended " there shall be substituted the words " made up under the Valuation Acts as defined in section 37 of the Local Government (Scotland) Act 1975 ".

The Railways (Valuation for Rating) Act 1930 (c. 24)

In section 22(7) (amendment of other Acts), for the words "made up by the Assessor" there shall be substituted the words "in consequence of a direction given by the Assessor under section 5 of the Local Government (Scotland) Act 1975 ".

The Water (Scotland) Act 1946 (c. 42)

- In Schedule 1 (procedure for making orders and making and confirming byelaws)—
 - (a) in paragraph 25(b), for the words "local authority of every "there shall be substituted the words "council of every region or ";
 - (b) in paragraph 27, for the words from "exceeding to the end there shall be substituted the words 10p for every hundred words contained in the copy, as they may determine";
 - (c) in paragraph 30, for the words from "exceeding" to the end there shall be substituted the words "20p for every copy as the authority or board may determine";
 - (d) in paragraph 31, for the words "clerk or secretary" there shall be substituted the words " proper officer ".

The Civic Restaurants Act 1947 (c. 22)

In section 3 (financial provisions), in subsection (1) the words from " and the form of the account" to the end, and in subsection (2) the words from " and if the account" to the end shall cease to have effect.

The Local Government (Scotland) Act 1947 (c. 43)

- In section 235 (rating authority may require power to furnish statement of lets)—
 - (a) in subsection (1) the words " and of the rents for which the same are let " shall cease to have effect;
 - (b) in subsection (2), for the words " ten pounds " and " twenty pounds " there shall be substituted respectively the words " £50 " and " £100 ", and the words " or the rent for any of the said lands and heritages " shall cease to have effect.
- In section 243 (occupiers' rates not to be levied in respect of unlet and unoccupied subjects)—
 - (a) in subsection (1) for the words from "year from Whitsunday" to the end there shall be substituted the words " financial year, or, in the case of lands and heritages which are first entered in the valuation roll during the course of the financial year, throughout the whole of the period between the date when such entry becomes effective and the end of the financial year ";
 - (b) in subsection (2) for the words from " year from " to " fit" there shall be substituted the words " financial year, the rating authority shall ".

The Local Government Act 1948 (c. 26)

In section 100(3) (provisions as to making and division of payments for benefit of local authorities), for the words from "according to their" to the end there shall be substituted the words "among local authorities or any classes thereof in accordance with regulations made by him under section 111 of the Local Government (Scotland) Act 1973. ".

The Water (Scotland) Act 1949 (c. 31)

- In section 2 (provisions as to liability for domestic water rate), at the end of subsection (1A) there shall be added the words " or which are occupied by a water authority for the purposes of a water undertaking or by a water development board ".
- In section 20(1) (provisions as to levying of, and exemptions from, rates), after "requisitions)" there shall be inserted the words "Part VII of the Local Government (Scotland) Act 1973 and sections 7 to 10 of the Local Government (Scotland) Act 1975 ".

The Rating and Valuation (Scotland) Act 1952 (c. 47)

- 17 In section 3 (notice to rating authorities of Assessor's proposed valuation)—
 - (a) in subsection (1), the words " in each year " shall cease to have effect, and for the words " entry proposed to be made by such Assessor in his valuation roll" there shall be substituted the words " direction proposed to be given by such Assessor under section 5 of the Local Government (Scotland) Act 1975 ";

- (b) in subsection (2), for the word " entry " wherever it occurs and for the words " his valuation roll" there shall be substituted respectively the words " direction " and " such direction ".
- In section 4 (Assessor of Public Undertakings (Scotland) to amend his valuation roll to give effect to appeal), the word "roll" shall cease to have effect, and at the end there shall be added the words "and shall give a further direction under section 5 of the Local Government (Scotland) Act 1975 ".

The Pests Act 1954 (c. 68)

For section 6 (charges for inspection of ships), there shall be substituted the following section—

"6 Charges for inspection of ships.

A local authority within the meaning of the Public Health (Scotland) Act 1945 or a port local authority within the meaning of section 172 of the Public Health (Scotland) Act 1897 may impose such charges as appear to the authority to be appropriate for any inspection of a vessel made by an officer of the authority for the purposes of any Order in Council under section 23 of the Prevention of Damage by Pests Act 1949.".

The Valuation and Rating (Scotland) Act 1956 (c. 60)

- 20 In section 13 (time for giving notices etc.)—
 - (a) at the end of subsection (1) there shall be added the words "; and an order under this section may relate to local authorities generally or to any class of local authority ";
 - (b) subsection (2) shall cease to have effect.
- In section 43(1) (interpretation), in the definition of "the Valuation Acts" at the end there shall be added the words " and the Local Government (Scotland) Act 1975 ".
- In Schedule 4 (rating of Gas Boards), in paragraph 10, for the words from "enter" to the end there shall be substituted the words "direct the local assessor under section 5 of the Local Government (Scotland) Act 1975 to enter the lands and heritages at such rateable values in the valuation roll and shall notify the amount of the rateable values to the rating authority concerned and to the Board before such date as may be prescribed ".

The Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)

- In section 7(4) (apportionment), for the words "the fifteenth day of March" there shall be substituted the words "the date prescribed by order under section 13 of the Act of 1956".
- In section 9 (meaning of product of a rate of one penny in the pound and standard penny rate product)—
 - (a) in subsection (3) for the words from "amount" to the end there shall be substituted the words "product of the weighted population of the district or islands area and the national standard amount per head for that year. ";
 - (b) subsection (4) shall cease to have effect;

- (c) in subsection (5) after the word " area " there shall be inserted the words " and the national standard amount per head ".
- 25 In section 15 (proceedings before valuation appeal committees)—
 - (a) in subsection (2) for the words " 5 of the Act of 1956 " there shall be substituted the words " 4 of the Local Government (Scotland) Act 1975 and the procedure in appeals and complaints to such committees ";
 - (b) for subsection (3) there shall be substituted the following subsection—
 - "(3) Regulations under this section may provide for the amendment or repeal of any enactment which is inconsistent with or superseded by any provision contained in the regulations."
- In section 22 (miscellaneous amendments of Act of 1956 relating to valuation and rating), in paragraph (d) for the words from " in years " to the end there shall be substituted the words " as he may consider appropriate ".
- In section 26(1) (interpretation), in the definition of "year of revaluation " for the words " 9 of the Act of 1956 " there shall be substituted the words " 37 of the Local Government (Scotland) Act 1975 ".

The Public Works Loans Act 1964 (c. 9)

In section 6(1) (re-borrowing powers of public authorities), for the words "section 277(1) of the Local Government (Scotland) Act 1947 "there shall be substituted the words "Schedule 3 to the Local Government (Scotland) Act 1975 ".

The Teaching Council (Scotland) Act 1965 (c. 19)

- In Schedule 1 (constitution of the Council)—
 - (a) in paragraph 1(1)(b) for items (i) and (ii) there shall be substituted the following item—
 - "(i) four by the Convention of Scottish Local Authorities;";
 - (b) in paragraph 4(1) for the words " paragraph 5(3)" there shall be substituted the words " paragraphs 5(3) and 5A ";
 - (c) after paragraph 5 there shall be inserted the following paragraph—
 - "5A On 16th May 1975 each person holding office as a member of the Council who has been appointed by the Association of County Councils in Scotland or by the Scottish Counties of Cities Association shall go out of office; and any person, appointed as a member of the Council by the Convention of Scottish Local Authorities by virtue of paragraph 1(1)(b)(i) of this Schedule in respect of the period of office of members of the Council current at the date of the commencement of paragraph 29 of Schedule 6 to the Local Government (Scotland) Act 1975, shall hold office until 31st January 1979 inclusive."

The Public Works Loans Act 1965 (c. 63)

- In section 2 (new form of local loan and automatic charge for securing it)—
 - (a) for subsection (1)(b) there shall be substituted the following paragraph— ϕ

- "(b) in relation to Scotland, any local authority within the meaning of the Local Government (Scotland) Act 1973 and any joint board or joint committee of any such local authority";
- (b) in subsection (3), for the words "Part XII of the said Act of 1947" there shall be substituted the words "Schedule 3 to the Local Government (Scotland) Act 1975";
- (c) in subsection (5), for the words "section 261 of the Local Government (Scotland) Act 1947" there shall be substituted the words "paragraph 8 of Schedule 3 to the said Act of 1975".

The Housing (Scotland) Act 1966 (c. 49)

In Schedule 7 (provisions as to local bonds), in paragraph 6 for the words "Part XII of the Local Government (Scotland) Act 1947 " there shall be substituted the words "Schedule 3 to the Local Government (Scotland) Act 1975 ".

The Local Government (Scotland) Act 1966 (c. 51)

- In section 15 (valuation according to' tone of roll), in subsection (1), for the words "for a year other than a year of revaluation" there shall be substituted the words at any time the valuation roll is in force".
- In section 24 (liability to be rated in respect of certain unoccupied property)—
 - (a) in subsections (1), (4) and (5) for the words " three months " there shall be substituted the words " six months ";
 - (b) subsections (2) and (3) shall cease to have effect.
- In section 25 (provisions supplementary to section 24)—
 - (a) subsection (2) shall cease to have effect;
 - (b) in subsection (3), for the words " three months " there shall be substituted the words " six months " and in paragraph (d) for the words " Minister of Public Building and Works " there shall be substituted the words " Secretary of State ".
- 35 In section 27 (notification of unoccupied dwelling-houses)—
 - (a) in subsection (2), the words "subject to the next following subsection" and the words from " and no reduction " to the end shall cease to have effect;
 - (b) subsection (3) shall cease to have effect:
 - (c) in subsection (4) for the word " rating" there shall be substituted the word " local ".
- In section 46(1) (general interpretation), in the definition of "year of revaluation" for the words "9 of the Valuation and Rating (Scotland) Act 1956 " there shall be substituted the words "37 of the Local Government (Scotland) Act 1975 ".
- 37 In Schedule 2 (valuation of water undertakings)—
 - (a) in paragraph 1, the words " and shall enter such value in the valuation roll" shall cease to have effect;
 - (b) in paragraph 2, for the words "entered in the valuation roll referred to in" there shall be substituted the words " determined by the Assessor in accordance with ";

- (c) in paragraph 4, for the words "31st December" there shall be substituted the words "such date as may be prescribed";
- (d) in paragraph 16, after the words "Assessor shall" there shall be inserted the words "give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to ";
- (e) in paragraph 17, after the words " and shall" there shall be inserted the words " give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to ";
- (f) in paragraph 19, for the words " 31st December " there shall be substituted the words " such date as may be prescribed ";
- (g) paragraph 23 and, in paragraph 27, the definition of "valuation roll" shall cease to have effect.
- In Schedule 3 (rating of unoccupied property), in paragraph 3(6) for the words " 349 of the Local Government (Scotland) Act 1947 " there shall be substituted the words " 192 of the Local Government (Scotland) Act 1973 ".

The Water (Scotland) Act 1967 (c. 78)

In section 12 (calculation of amount to be requisitioned by regional water boards), in subsection (2)(b) for the words between "'relevant financial year' " and " authority, and " there shall be substituted the words " means, in the case of a requisition in respect of the financial year 1975-76, that year, and, in the case of a requisition in respect of any subsequent financial year, the financial year in respect of which the requisition is made or, if the water authority and the contributing authority agree, the financial year of the contributing authority immediately preceding the year in respect of which the requisition is made on the ".

The National Loans Act 1968 (c. 13)

In paragraph 1 of Schedule 4 (local loans), for the words " 379(1) of the Local Government (Scotland) Act 1947 " there shall be substituted the words " 235(1) of the Local Government (Scotland) Act 1973. ".

The Transport Act 1968 (c. 73)

- In section 12(7)(b) (borrowing powers of Executive), for the words "section 278 of the Local Government (Scotland) Act 1947 "there shall be substituted the words "paragraph 26 of Schedule 3 to the Local Government (Scotland) Act 1975 ".
- In section 19(1) (transfer of control of bus services to Executive), for the words from "Minister has received " to " a copy of " there shall be substituted the words "Authority for a designated area have caused to be published ".

The Post Office Act 1969 (c. 48)

In section 53(2) (rating in Scotland), for the words from "entered "to the end there shall be substituted the words "apportioned by the Assessor of Public Undertakings (Scotland) among rating areas in such manner as the Secretary of State may by order determine and the Assessor shall direct the local assessor under section 5 of the Local Government (Scotland) Act 1975 to enter the values as so apportioned in the valuation roll ".

The Local Government (Footpaths and Open Spaces) (Scotland) Act 1970 (c. 28)

In section 5 (interpretation), in the definition of 'local authority', for the words " a town council or a county " there shall be substituted the words ", in sections 1 and 2, a regional or islands council, and in section 3, a regional, islands or district ".

The Breeding of Dogs Act 1973 (c. 60)

- 45 In section 1 (licensing)—
 - (a) in subsection (2), for the words "Secretary of State may by order "there shall be substituted the words "local authority may ";
 - (b) subsection (3) shall cease to have effect.

The Local Government (Scotland) Act 1973 (c. 65)

- In section 49 (application of sections 45 to 47 to certain bodies)—
 - (a) subsection (1)(b) shall cease to have effect;
 - (b) after subsection (1) there shall be inserted the following subsection:—
 - "(1A) Sections 45 to 47 of this Act shall apply to any local valuation panel or valuation appeal committee but as if the payments referred to in those sections were made by the valuation authority.".
- In section 94 (capital expenses), after subsection (1) there shall be inserted the following subsection—
 - "(1A) The giving of approval by a local authority as a Passenger Transport Authority to any proposal for expenditure referred to in section 15(1)(c) of the Transport Act 1968 shall be deemed for the purposes of this section to be an incurring of liability by the authority to meet capital expenses."
- In section 97(6) (Commission for Local Authority Accounts in Scotland), after the words " includes ", " Audit," and " accountants, and " there shall be inserted respectively the words " (a) ", " (b)" and " (c)".
- 49 In section 113 (persons eligible for rate rebates)—
 - (a) for paragraph (b) of subsection (1) there shall be substituted the following paragraph—
 - "(b) a person who is the occupier of lands and heritages which are not a dwelling-house, but who resides or is usually resident in a part of the lands and heritages which is used for the purposes of a private dwelling and has at the relevant date a rateable value which does not exceed any limit prescribed;";
 - (b) subsection (3) shall cease to have effect;
 - (c) in subsection (4) for the word "paragraph" there shall be substituted the words "paragraphs (b) and "and at the end there shall be added the words "; but in determining any such question the sheriff shall have regard to any apportionment shown in the valuation roll".
- In section 125 (school and college councils), after subsection (3) there shall be inserted the following subsections—
 - "(3A) Notwithstanding any rule of law, a person in minority shall be eligible to be appointed as a member of a school or college council.

- (3B) Without prejudice to the entitlement of a member of a school or college council who is also a member of a body to which sections 45 and 46 of this Act apply to receive allowances under those sections, an education authority may pay to any member of such a council—
 - (a) in respect of his attendance at a meeting of the council, or
 - (b) in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the council,

such allowances, in the nature of those payable under those sections, other than subsection (1) of the said section 45, as they think fit, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under subsection (4) of the said section 45 and specified under the said section 46 for the corresponding allowances under those sections.".

- In section 183(1) (directions relating to specialist advice), for paragraphs (b) and (c) there shall be substituted the following paragraph—
 - "(b) under sections 262 and 262A of that Act (designation of, and control of demolition in, conservation areas")."
- In section 194 (execution of deeds by local authority and use of seal), in subsection (1), for the words " this Act " there shall be substituted the words " any enactment ".
- In section 202 (procedures, etc., for byelaws)—
 - (a) in subsection (1), at the beginning there shall be inserted the words "Subject to subsection (1A) below ";
 - (b) after subsection (1) there shall be inserted the following subsection—
 - "(1A) This section shall not apply to byelaws made under section 60 or 61 of the Water (Scotland) Act 1946 or section 63(7) of the Countryside (Scotland) Act 1967."
- In Schedule 7 (meetings and proceedings of local authorities)—
 - (a) in paragraph 2(4) after the words " a council" there shall be inserted the words " and any other business brought before that meeting as a matter of urgency in accordance with the council's standing orders ";
 - (b) in paragraph 5(1) after the word "Act" there shall be inserted the words " and to any provisions of standing orders relating to the suspension of such orders ":
 - (c) in paragraph 5(2) after the word "appointment" there shall be inserted the words "of a member of the council ".
- In Schedule 14 (amendment of enactments relating to roads), paragraphs 55 and 56 shall cease to have effect.
- In Schedule 17 (amendment of enactments relating to water)
 - a) for paragraph 1 there shall be substituted the following paragraph—
 - "1 (1) Notwithstanding any other provision of this Act or any order made thereunder, any reference in any enactment, order, scheme, regulations, award or byelaws passed or made before the coming into force of this Act—

- (a) in unspecified terms to a regional water board or the region of such a board (or any expression construed as such a reference by virtue of paragraph 2 of Schedule 2 to the Water (Scotland) Act 1967) or to a constituent board shall be construed respectively as a reference to a water authority or to the limits of supply of such an authority or to a constituent water authority;
- (b) to a particular regional water board or the region of such a board (or any expression construed as aforesaid) shall be construed respectively as a reference to the water authority responsible for the water undertaking to which the enactment relates or to the limits of supply of such an authority.
- (2) If there is any doubt as to the identity of the water authority referred to in sub-paragraph (1)(b) above, that authority shall be taken to be such authority as may be specified in a direction given by the Secretary of State.";
- (b) in paragraph 47 for the word " (c) " there shall be substituted the word " (a) "
- In Schedule 23 (amendment of enactments relating to planning), in paragraph 2(b) for the words from "a general" to the end there shall be substituted the words "an islands or district council".
- In Schedule 29 (repeals), the entry relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 shall cease to have effect and paragraph 9 of Schedule 1 to that Act is hereby revived, and in column 3 of the entry relating to the Local Government (Scotland) Act 1966 for the words " 30, subsections (3) and (4). Sections 31 and " there shall be substituted the words " 30(4) the words from 'section 149' to 'that Act)'. Section ".

The Housing (Scotland) Act 1974 (c. 45)

In section 3 (conditions for approval of applications for improvement grant), in subsection (2)(c)(ii), for the words "last authenticated prior to " there shall be substituted the words " in force on ".

The House of Commons Disqualification Act 1975 (c. 24)

- In Part III of Schedule 1, in the entry relating to local government officers the words from "County clerk or " to the end of the entry shall cease to have effect.
- In Part IV of Schedule 1, in the entry relating to Her Majesty's Lieutenant for a county in Great Britain for the words " Great Britain " there shall be substituted the words " England and Wales ", and after that entry there shall be inserted the following entries—

"Her Majesty's lord-lieutenant or lieutenant for a region in Scotland.

Any constituency comprising the whole or part of such part of the region as may be determined by Order in Council made by Her Majesty in which the lordlieutenant holds office or in which the

Her Majesty's lord-lieutenant or lieutenant for an islands area in Scotland.

Any constituency comprising the whole or part of the islands area for which the lord-lieutenant or lieutenant is appointed or for which the lord-lieutenant holds office.

his functions.

lord-lieutenant or lieutenant discharges

Her Majesty's lord-lieutenant or lieutenant for the district of the city of Aberdeen, Dundee, Edinburgh or Glasgow. Any constituency comprising the whole or part of the district in which the lord-lieutenant holds office or for which the lieutenant is appointed."

The Northern Ireland Assembly Disqualification Act 1975 (c. 25)

In Part III of Schedule 1, in the entry relating to local government officers the words from "County clerk or " to the end of the entry shall cease to have effect.

SCHEDULE 7

Section 38(2).

REPEALS

Chapter	Short Title	Extent of Repeal
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act 1854.	Sections 1, 5, 9, 11, 12, 17, 18 and 23.
		In section 24, the words "in each year ".
		Section 27.
		In section 42, in the definition of "machinery fixed or attached" (set out in section 1 of the Lands Valuation (Scotland) Amendment Act 1902), the words "save as herein provided".
48 & 49 Vict. c. 16.	The Registration Amendment (Scotland) Act 1885.	The whole Act.
57 & 58 Vict. c. 36.	The Valuation of Lands (Scotland) Acts Amendment Act 1894.	Sections 2, 3, 5 and 6.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act 1926.	In section 29, the definition of "valuation roll".
8 & 9 Geo. 6. c. 18.	The Local Authorities Loans Act 1945.	Section 8.

Chapter	Short Title	Extent of Repeal
10 & 11 Geo. 6. c. 22.	The Civic Restaurants Act 1947.	In section 3, in subsection (1) the words from "and the form of the account" to the end, and in subsection (2) the words from "and if the account" to the end.
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act 1947.	Sections 221, 223, 228, 229, 231, 232 and 234.
		In section 235, in subsection (1), the words " and of the rents for which the same are let" and in subsection (2), the words " or the rent for any of the said lands and heritages ".
		Part XII.
		Schedules 6, 7 and 8.
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	In section 124, in subsection (2), the word " and " at the end of paragraph (a) and paragraph (b), and subsection (3).
14 & 15 Geo. 6. c. 66.	The Rivers (Prevention of Pollution) (Scotland) Act 1951.	Section 7.
15 & 16 Geo. 6 & 1 Eliz. 2. c.47.	The Rating and Valuation (Scotland) Act 1952.	In section 3(1), the words " in each year ".
		In section 4, the word " roll".
3 & 4 Eliz. 2. c. 13.	The Rural Water Supplies and Sewerage Act 1955.	Section 1(3).
4 & 5 Eliz. 2. c. 60.	The Valuation and Rating	Sections 5, 9,10 and 11.
	(Scotland) Act 1956.	Section 13(2).
		Sections 15 and 19.
		Schedule 2.
(Finance	The Local Government (Financial Provisions etc.)	In section 4(9) the words from " or by any " to the end.
	(Scotland) Act 1962.	Section 6.
		Section 7.
		Section 9.
		In Schedule 2. paragraph 4.

Chapter	Short Title	Extent of Repeal
1963 c. 12.	The Local Government (Financial Provisions) (Scotland) Act 1963.	Section 3.
		Section 9(4).
	(Scottana) 1100 1703.	Sections 13 and 21.
		In section 22, paragraphs (a), (b) and (e).
1964 c. 67.	The Local Government (Development and Finance) (Scotland) Act 1964.	Sections 8 to 12.
		The Schedule.
1965 c. 63.	The Public Works Loans Act 1965.	Section 2(2).
		In the Schedule, paragraph 10.
1966 c. 9.	The Rating Act 1966.	Sections 2, 3 and 4.
1966 c. 51.	The Local Government (Scotland) Act 1966.	In section 6, subsections (3) and (4).
		In section 13, paragraphs (a) and (c).
		Section 14(2).
		In section 24, subsections (2) and (3).
		Section 25(2).
		In section 27, in subsection (2), the words " subject to the next following subsection" and the words " and no reduction " to the end, and subsection (3).
		Section 28(3)(a).
		In section 46(1), the definition of " valuation roll".
		In Schedule 2, in paragraph 1, the words " and shall enter such value in the valuation roll", paragraph 23, and in paragraph 27, the definition of " valuation roll "
1967 c. 76.	The Road Traffic Regulation Act 1967.	In sections 72(6)(b) and 84B(8)(b) the words "for the purposes of advances under section 8 of the Development and Road Improvement Funds Act 1909 "

Chapter	Short Title	Extent of Repeal
1967 c. 78.	The Water (Scotland) Act 1967.	Sections 10 and 17.
1968 c. 13.	The National Loans Act 1968.	In section 6(1), the entry relating to section 1(3)(b) of the Rural Water Supplies and Sewerage Act 1955
1968 c. 73.	The Transport Act 1968.	In section 15(4), the words from " to the provisions " to the end.
		Section 138(6).
1970 c. 4.	The Valuation for Rating (Scotland) Act 1970.	In section 2(1), the definition of " valuation roll ".
1972 c. 46.	The Housing (Financial Provisions) (Scotland) Act 1972.	In Schedule 9, paragraphs 2, 3 and 14.
1973 c. 60.	The Breeding of Dogs Act 1973.	Section 1(3).
1973 c. 65.	The Local Government (Scotland) Act 1973.	Section 49(1)(b) and (f).
		Section 113(3).
		In section 210(1) the words " or under any other enactment" where they first occur.
		In Schedule 9, paragraphs 3, 4, 5, 8, 13 to 15, 45 and 46, in paragraph 54(b) the words from " for the words ' burgh or landward area' " to the end, and paragraph 57.
		In Schedule 14, paragraphs 55 and 56 and the entry relating to the Local Government (Footpaths and Open Spaces) (Scotland) Act 1970.
		In Schedule 17, paragraphs 25, 36 and 40.
		In Schedule 29, the entries relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 and to sections 10 and 17 of the Water (Scotland) Act 1967.

Chapter	Short Title	Extent of Repeal
1975 c. 24.	The House of Commons Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from " County clerk or " to the end of the entry.
1975 c. 25.	The Northern Ireland Assembly Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from " County clerk or " to the end of the entry.