
SCOTTISH STATUTORY INSTRUMENTS

2002 No. 33

**The Water Services Charges (Billing
and Collection) (Scotland) Order 2002**

Accounts and records to be kept by local authorities

13.—(1) Without prejudice to the generality of section 96(1) of the Local Government (Scotland) Act 1973⁽¹⁾, a local authority shall keep accounts and records of all transactions under this Order.

(2) Accounts and records of any transaction kept by a local authority under paragraph (1) above shall not be disposed of by them until at least 6 years have passed since the end of the financial year in which the transaction occurred.

(3) A water authority, or any person duly authorised by such an authority, shall have the right to inspect any accounts and records kept under paragraph (1) above by a relevant local authority at such times as may be agreed between the water authority and the local authority, and the water authority shall be entitled to receive such copies of those accounts and records as they may reasonably require.

(4) For the purposes of paragraph (3) above, a local authority are “a relevant local authority” in relation to a water authority if they are obliged to make payments to that water authority under article 3, 4 or 5 above.