
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 654

TRANSPORT

The Road User Charging Schemes (Keeping of Accounts and Relevant Expenses) (Scotland) Regulations 2005

<i>Made</i>	-	-	-	-	<i>19th December 2005</i>
<i>Laid before the Scottish Parliament</i>	-	-	-	-	<i>20th December 2005</i>
<i>Coming into force</i>	-	-			<i>30th January 2006</i>

The Scottish Ministers in exercise of the powers conferred by section 81(2) and paragraphs 1 and 4 of Schedule 1 to the Transport (Scotland) Act 2001⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Road User Charging Schemes (Keeping of Accounts and Relevant Expenses) (Scotland) Regulations 2005 and shall come into force on 30th January 2006.

Interpretation

2. In these Regulations:

“the Act” means the Transport (Scotland) Act 2001;

“charging authority” has the same meaning as in section 49(5) of the Act;

“net proceeds” means the amount (if any) by which the gross amount received under a charging scheme for a financial year exceeds the relevant expenses for the financial year;

“proper accounting practices” means those accounting practices which fall within one or more of the following—

- (a) those which the charging authority is required to observe by virtue of any enactment;
- (b) those which have been specified in guidance issued for the purposes of that enactment by the Scottish Ministers;

(1) 2001 asp 2.

- (c) those which, whether by reference to any generally recognised, published code or otherwise, are regarded as proper accounting practices to be observed in the keeping, preparation and publication of accounts of a charging authority;

but in the event of a conflict in any respect between the practices within paragraph (a) above and those within paragraph (b) or (c) above, only those within paragraph (a) are to be regarded as proper accounting practices in that respect and in the event of a conflict in any respect between those within paragraph (b) and paragraph (c) above, only those within paragraph (b) are, in that respect, to be so regarded;

“relevant expenses” means the expenses under paragraph 1 of regulation 4.

Keeping, preparation and publication of accounts

- 3. A charging authority shall for the duration of the charging scheme—
 - (a) keep proper accounts, as required by proper accounting practices, for that scheme showing the income and expenditure and how the net proceeds of the scheme are calculated;
 - (b) prepare, in respect of each financial year, a statement of account in such form as is required by proper accounting practices; and
 - (c) publish the statement of account, in such manner as is required by proper accounting practices, in the annual accounts of the authority for the financial year.

Meaning of relevant expenses incurred in the making or operating of a scheme

4.—(1) A charging authority may deduct from the gross amount received under a charging scheme the expenses incurred in making and operating the scheme.

(2) The expenses under paragraph (1) shall include all of the costs incurred for, or in connection with, planning, procuring, implementing, maintaining, repairing, improving, administering, managing, enforcing and promoting the scheme.

St Andrew’s House, Edinburgh
19th December 2005

TAVISH SCOTT
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations provide for annual accounts to be kept in relation to charging schemes made under the Transport (Scotland) Act 2001. These accounts must be kept, prepared and published in accordance with proper accounting practices. The term “proper accounting practices” is defined in regulation 2, the definition being based on that in section 12 of the [Local Government in Scotland Act 2003 \(asp 1\)](#). Compliance with proper accounting practices will require reference to other documents, currently any LASAAC Code of Practice which concerns Road User Charging (and subsequent revised versions). LASAAC is the Local Authorities Scotland Accounting Advisory Committee.

The Regulations also specify which costs of making and operating a charging scheme are “relevant expenses” for the purposes of Schedule 1 to the Act.