

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.