



# Local Government (Scotland) Act 1973

## 1973 CHAPTER 65

### PART VII

#### FINANCE

##### *Miscellaneous*

#### **118 Local financial returns.**

- (1) Subject to subsection (3) below, every authority to which this section applies shall make a return to the Secretary of State in respect of each financial year<sup>F1</sup> . . . of their revenue and expenses.  
<sup>F2</sup>(b) .....
- (2) Returns under this section shall be in such form, shall contain such particulars, shall be authenticated in such manner, and shall be submitted to the Secretary of State by such date, as the Secretary of State may direct, and a direction under this subsection may impose different requirements in relation to returns of different classes.
- (3) If it appears to the Secretary of State that sufficient information about any of the matters mentioned in subsection (1) above has been supplied to him by an authority under any other enactment, he may exempt that authority from all or any of the requirements of this section so far as they relate to that matter.
- (4) The Secretary of State shall, in respect of each year, cause a summary to be made of the returns sent to him under this section and of any information supplied to him under any other enactment in consequence of which he has granted an exemption under subsection (3) above and shall lay that summary before both Houses of Parliament.
- (5) In this section references to an authority to which this section applies are references to a local authority, any committee, joint committee or joint board the members of which, other than ex officio members, are appointed by one or more local authorities [<sup>F3</sup>or any Transport Partnership created under the Transport (Scotland) Act 2005 (asp 12)]<sup>F4</sup> . . . or any river purification board within the meaning of section 135 of this Act.

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**Changes to legislation:** Local Government (Scotland) Act 1973, Section 118 is up to date with all changes known to be in force on or before 28 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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#### Textual Amendments

- F1** S. 118(1): word "(a)" repealed (1.4.1996) by virtue of 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F2** S. 118(1)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F3** Words in s. 118(5) inserted (10.10.2005) by Transport (Scotland) Act 2005 (asp 12), ss. 4, 54(2), **Sch. 1 para. 15(3)**; S.S.I. 2005/454, **art. 2**, Sch. 2
- F4** Words in s. 118(5) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
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#### Modifications etc. (not altering text)

- C1** S. 118 extended by Local Government (Scotland) Act 1975 (c. 30), ss. 10(4), 16, **Sch. 3 para. 10(2)**
- C2** S. 118 modified (1.4.2013) by The Police and Fire Reform (Scotland) Act 2012 (Supplementary, Transitional, Transitory and Saving Provisions) Order 2013 (S.S.I. 2013/121), arts. 1(1), 7, **sch.**

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

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

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)