



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—
 - (a) of their revenue and expenses;
 - (b) in the case of a rating authority, of the revenue received from each rate levied in their area and, where the rating authority is a regional council, of the amount paid to any district council in respect of the district rate and to any other local authority in respect of a requisition made under any enactment.
- (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

Status: This is the original version (as it was originally enacted).

or any water development board within the meaning of the Water (Scotland) Act 1967
or any river purification board within the meaning of section 135 of this Act.