



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART IV **S**

MISCELLANEOUS

Social work

F1 139 **S**

Textual Amendments

F1 S. 139 repealed (1.4.1997) by 1995 c. 36, s. 105(5), Sch. 5; S.I. 1996/3201, art. 3(7)

Voluntary organisations

140 Power of local authorities to provide assistance to voluntary organisations. **S**

In section 88 of the 1973 Act (provision of information etc. on matters relating to functions of local authority), after subsection (2) there shall be inserted—

- “(3) A local authority may assist voluntary organisations to provide for individuals—
- (a) information and advice concerning those individuals’ rights and obligations; and
 - (b) assistance, either by the making or receiving of communications or by providing representation to or before any person or body, in asserting those rights or fulfilling those obligations.”.

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Byelaws

141 Byelaws under section 121 of Civic Government (Scotland) Act 1982. **S**

In section 121 of the ^{M1}Civic Government (Scotland) Act 1982 (control of the seashore, adjacent waters and inland waters)—

- (a) in subsection (5), for paragraph (b) there shall be substituted—
 - “(b) the local authority have given notice in writing of their proposal to make byelaws to each person having a proprietary interest such as is mentioned, in relation to the byelaws, in paragraph (a) above whose identity has been ascertained as mentioned in the said paragraph (a);”;
- (b) in subsection (6) the words from “and of” to “that proposal” shall cease to have effect; and
- (c) in subsection (7)—
 - (i) the words from “but the” to “his consent”; and
 - (ii) the word “nevertheless”,
 shall cease to have effect.

Marginal Citations

M1 1982 c. 45.

Polling districts

142 Organisation of polling districts. **S**

- (1) Section 18 of the ^{M2}Representation of the People Act 1983 (polling districts and places at parliamentary elections) shall be amended in accordance with this section.
- (2) In subsection (3)—
 - (a) for the words from “returning officer’s” to “places”, where it first occurs, there shall be substituted the words “ duty of every local authority to divide their area into polling districts for the purpose of parliamentary elections for so much of any constituency as is situated in their area and to designate the polling places for those polling districts ”;
 - (b) in paragraph (a)—
 - (i) for the words “returning officer” there shall be substituted the words “ local authority ”;
 - (ii) for the words “the constituency” there shall be substituted the words “ so much of the constituency as falls within their area ”; and
 - (iii) for the word “he” there shall be substituted the words “ the local authority ”;
 and
 - (c) in paragraph (b), for the words from the beginning to “constituency”, where it last occurs, there shall be substituted the words “ each electoral ward, within the meaning of section 5 of the Local Government etc. (Scotland) Act 1994, which is wholly or partly within so much of any constituency as falls within their area ”.

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- (3) In subsection (5)—
- (a) the words “any interested authority or” and “(or in Scotland, the returning officer)” shall cease to have effect;
 - (b) the words “or returning officer”, in both places where they occur, shall cease to have effect; and
 - (c) in the definition of “interested authority”, sub-paragraph (iii) shall cease to have effect.
- (4) In subsection (6), the words “or returning officer” shall cease to have effect.

Marginal Citations

M2 1983 c. 2.

Education

143 **S**
F2

Textual Amendments

F2 S. 143 repealed (5.4.2010) by Schools (Consultation) (Scotland) Act 2010 (asp 2), ss. 18, 22(1)(2), Sch. 3 para. 2; S.S.I. 2010/70, art. 2

144 Denominational schools: proposals under section 22D of Education (Scotland) Act 1980. **S**

In section 22D of the ^{M3}Education (Scotland) Act 1980 (further provisions relating to denominational schools)—

- (a) in subsection (2)(a), for the word “the” there shall be substituted “ an ”;
- (b) in subsection (2)(c)—
 - (i) for the words “the education authority”, where they first occur, there shall be substituted “ any education authority affected by it ”;
 - (ii) in sub-paragraph (i), for the words “the result” there shall be substituted “ any of the results ”; and
 - (iii) in sub-paragraph (ii), after the word “authority”, there shall be inserted “ submitting the proposal under subsection (1) above ”; and
- (c) for subsections (3) and (4) there shall be substituted the following subsection—

“(3) The results referred to in subsection (2)(c)(i) above are—

 - (a) a significant deterioration for pupils belonging to the area of the education authority submitting the proposal under subsection (1) above; or
 - (b) a significant deterioration for pupils belonging to the area of any other education authority; or

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- (c) where neither paragraph (a) nor paragraph (b) above applies, such a deterioration for pupils as mentioned in the said paragraph (a) and pupils belonging to the area of another education authority as, taken together, amounts to a significant deterioration,

in the provision, distribution or availability of school education in schools of the kind referred to in subsection (2)(a) above compared with such provision, distribution or availability in other public schools.”.

Marginal Citations

M3 1980 c. 44.

145 Provision of school transport and other facilities. **S**

- (1) The ^{M4}Education (Scotland) Act 1980 shall be amended in accordance with this section.
- (2) In section 50(3) (power of education authority to provide transport and other facilities in exceptional circumstances)—
- (a) in paragraph (a)—
- (i) after the word “with”, where it first occurs, there shall be inserted “—
(i)”;
and
- (ii) after the word “Act” there shall be inserted “—
(ii) any arrangements made by them under section 23(1A) of this Act; or
(iii) the arrangements subsisting before the establishment of new local government areas under Part I of the Local Government etc. (Scotland) Act 1994 and continuing by virtue of section 23(1C) of this Act”; and
- (b) in paragraph (b), after the word “them” there shall be inserted “ or another education authority ”.
- (3) In section 51 (provision of transport and other facilities)—
- (a) in subsection (2A)—
- (i) in paragraph (a)—
- (A) after the word “with” there shall be inserted “—
(i)”;
and
- (B) after the word “Act” there shall be inserted—
“(ii) any arrangements made by them under section 23(1A) of this Act; or
(iii) the arrangements subsisting before the establishment of new local government areas under Part I of the Local Government etc. (Scotland)

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- Act 1994 and continuing by virtue of section 23(1C) of this Act”; and
- (ii) in paragraph (b), after the word “them” there shall be inserted “ or another education authority ”; and
- (b) after subsection (2AC) there shall be inserted the following subsection—
- “(2AD) Without prejudice to the generality of subsection (1) above, the duty imposed by that subsection applies in cases where a pupil attends a school or educational establishment under the management of another education authority—
- (a) in accordance with any arrangements made by them under section 23(1A) of this Act;
 - (b) in accordance with the arrangements subsisting before the establishment of new local government areas under Part I of the Local Government etc. (Scotland) Act 1994 and continuing by virtue of section 23(1C) of this Act; or
 - (c) if at the time when the pupil was placed in that school or educational establishment it was under the management of the education authority for the area to which the pupil belonged, and is under the management of another education authority as a consequence of the establishment of such new local government areas.”.

Marginal Citations

M4 1980 c. 44.

Roads

146 Definition of “road”. S

In section 151 of the ^{M5}Roads (Scotland) Act 1984 (interpretation), after subsection (1) there shall be inserted the following subsection—

“(1A) A way to which the public has access (by whatever means and whether subject to a toll or not) which passes over a bridge constructed in pursuance of powers conferred by, or by an order made under or confirmed by, a private Act shall, for the purposes of the definition of “road” in subsection (1) above, be treated as if there were a public right of passage over it.”.

Marginal Citations

M5 1984 c. 54.

147 Provisions consequential on making of special road order. S

After section 113 of the ^{M6}Roads (Scotland) Act 1984 there shall be inserted the following section—

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“113A Dissolution of certain bodies in consequence of order under section 9.

- (1) Where—
- (a) an order under section 9 of this Act transfers to a special road authority a road for the management and maintenance of which a body other than a roads authority was, prior to the coming into force of the order, responsible under any enactment; and
 - (b) the functions of that body relate solely to that road,
- the Secretary of State may by order (in this section referred to as a “dissolution order”) dissolve the body.
- (2) A dissolution order may transfer or provide for the transfer to—
- (a) the special road authority referred to in subsection (1)(a) above; or
 - (b) such other person as the Secretary of State considers appropriate,
- of such of the property, rights and liabilities of the body dissolved by the order as the Secretary of State considers appropriate.
- (3) A dissolution order may make provision in connection with the transfer of staff employed by or for the purposes of the body.
- (4) Without prejudice to the generality of subsection (2) above, a dissolution order may make provision regarding liability for the payment of any pensions, allowances or gratuities which would otherwise have been the responsibility of the body.
- (5) A dissolution order may make incidental provision as to the interests, rights and liabilities of third parties with respect to property, rights and liabilities transferred by the order.
- (6) In subsection (5) above the reference to third parties is a reference to persons other than the body and the persons referred to in subsection (2)(a) and (b) above.
- (7) A dissolution order may repeal or amend—
- (a) any enactment in a private Act; and
 - (b) any provision of an order made under or confirmed by a private Act,
- which, in consequence of the making of the order, is no longer required or, as the case may be, requires to be amended.”.

Marginal Citations

M6 1984 c. 54.

148 Toll orders. S

- (1) In paragraph 14D(1) of Schedule 1 to the^{M7}Roads (Scotland) Act 1984 (procedure for making and confirming toll orders), at the end of paragraph (a) (and before the word “and” immediately following it) there shall be inserted the following paragraph—
- “(aa) that existing road is free of toll.”.

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- (2) In section 27 of the ^{M8}New Roads and Street Works Act 1991 (toll orders), after subsection (9) there shall be inserted the following subsection—

“(9A) On the date when a toll order comes into force any provision of any enactment (other than an enactment contained in this Act) which confers a power or imposes a duty to charge tolls for the use of all or part of any road to which the toll order relates shall cease to have effect.”.

Marginal Citations

M7 1984 c. 54.

M8 1991 c. 22.

149 Road works register. **S**

In section 112 of the New Roads and Street Works Act 1991 (road works register)—

- (a) in subsection (4), for the words from “of road” to “section” there shall be substituted the words “ under this section of such road works authorities as he may specify ”;
- (b) after subsection (4) there shall be inserted the following subsection—

“(4A) Before making any arrangements under subsection (4) the Secretary of State shall consult—

- (a) any road works authority having duties under this section which he intends not to specify for the purposes of the arrangements; and
- (b) any undertaker (other than a person having permission under section 109 to execute road works) having apparatus in a road for which such road works authority is responsible.”; and
- (c) in subsection (5), after the word—
- (i) “require” there shall be inserted the word “ the ”; and
- (ii) “authorities” there shall be inserted the words “ so specified ”.

150 Traffic signs. **S**

- (1) Notwithstanding the provisions of section 67 of the ^{M9}Road Traffic Regulation Act 1984 (persons empowered to place traffic signs on road in emergency etc.), the Secretary of State may, with the consent of the [^{F3}chief constable of the Police Service of Scotland] as respects a road or any structure on a road, place on that road, or on any structure on that road, traffic signs (of any size, colour and type prescribed or authorised under section 64 of the said Act of 1984), indicating prohibitions, restrictions or requirements relating to vehicular traffic, as may be necessary or expedient to prevent or mitigate congestion or obstruction of traffic, or danger to or from traffic, in consequence of extraordinary circumstances; and the power to place signs conferred by this subsection shall include power to maintain a sign for a period of 7 days or less from the time when it was placed, but no longer.
- (2) Section 36 of the ^{M10}Road Traffic Act 1988 (drivers to comply with traffic signs) shall apply to signs placed in the exercise of the power conferred by subsection (1) above.
- (3) In this section—

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“road” has the meaning given by section 151(1) of the ^{M11}Roads (Scotland) Act 1984; and

“traffic sign” has the meaning given by section 64(1) of the Road Traffic Regulation Act 1984.

Textual Amendments

F3 Words in s. 150(1) substituted (1.4.2013) by [Police and Fire Reform \(Scotland\) Act 2012 \(asp 8\)](#), s. 129(2), [sch. 7 para. 10](#); S.S.I. 2013/51, art. 2 (with transitional provisions and savings in S.S.I. 2013/121)

Modifications etc. (not altering text)

C1 S. 150: power to contract out functions of the Secretary of State conferred (16.3.1996) by [S.I. 1996/878](#), art. 2, [Sch. para. 7](#)

Marginal Citations

M9 1984 c. 27.
M10 1988 c. 52.
M11 1984 c. 54.

Valuation and rating

151 [^{F4}Exclusion from valuation roll of fishings and fish counters] **S**

- (1) On and after 1st April 1995 no ^{F5}... fishings or fish counters shall be entered in the valuation roll.
- (2) Nothing in subsection (1) above shall affect any right of a district salmon fishery board (within the meaning of section 40(1) of the ^{M12}Salmon Act 1986) to require the assessor to value and enter any rights of salmon fishing in the valuation roll for the purposes of fishery assessments only.
- (3) For the purposes of this section—
 - “fish counter” means any weir or other structure in inland waters primarily used for the purpose of counting fish; and
 - “inland waters” has the same meaning as in section 24(1) of the ^{M13}Salmon and Freshwater Fisheries (Protection) (Scotland) Act 1951.

Textual Amendments

F4 S. 151 heading substituted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 74\(3\)](#), 130(1) (with s. 128); S.S.I. 2016/193, [reg. 2\(1\)](#), [sch.](#) (with art. 3)

F5 Words in s. 151(1) repealed (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 74\(2\)](#), 130(1) (with s. 128); S.S.I. 2016/193, [reg. 2\(1\)](#), [sch.](#) (with art. 3)

Marginal Citations

M12 1986 c. 62.
M13 1937 c. 28.

152 Amendment of definition of “lands and heritages”. **S**

- (1) The ^{M14}Lands Valuation (Scotland) Act 1854 shall be amended as follows.
- (2) In section 42 (interpretation), in the definition of “lands and heritages”, for the words from “all machinery fixed” to the end of the first proviso substitute the words “ such class or classes of plant or machinery in or on any lands and heritages as may be prescribed by the Secretary of State by regulations ”.
- (3) After section 42 add—

“43 Regulations.

- (1) Regulations under section 42 of this Act may, if made so as to take effect other than at the beginning of a year of revaluation (within the meaning of the ^{M15}Local Government (Scotland) Act 1975), provide for the revaluation of any lands and heritages affected by the regulations.
- (2) The power to make regulations under the said section 42 shall be exercisable by statutory instrument.
- (3) Any statutory instrument containing regulations made under the said section 42 shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

Marginal Citations

- M14** 1854 c. 91.
M15 1975 c. 30.

153 Power of Secretary of State to prescribe amount of non-domestic rate. **S**

- (1) For any financial year, the Secretary of State may by regulations prescribe that the amount payable as non-domestic rate in respect of any lands and heritages shall be such amount as may be determined in accordance with prescribed rules.
- (2) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit and such factors may, without prejudice to that generality, include the circumstances of persons by whom rates are payable.
- (3) Regulations under this section may make different provision in relation to different areas and different classes of lands and heritages and, without prejudice to that generality, may make different provision in relation to lands and heritages
 - [^{F6}(a)] whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure;
 - [^{F7}(b)] whose energy efficiency and greenhouse gas emissions fall into different categories prescribed for the purpose of this paragraph in rules under subsection (1)];
 - [^{F8}(c)] which—
 - (i) contribute to the net-zero emissions target (for example, by virtue of forming part of a district heating network) and those which do not so contribute,

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- (ii) contribute as mentioned in sub-paragraph (i) and whose contributions fall into different categories prescribed for the purpose of this sub-paragraph in rules under subsection (1).]
- [^{F9}(3A) Regulations under this section may make provision in relation to how lands and heritages are to be determined to fall within a category prescribed for the purpose of subsection (3)(b) [^{F10}or (c)(ii)] in rules under subsection (1).]
- (4) Where regulations under this section apply in relation to any lands and heritages or class of lands and heritages, the non-domestic rate for the financial year to which the regulations relate shall be levied in respect of such lands and heritages, or class of lands and heritages, in accordance with the regulations.
- [^{F11}(4A) The Scottish Ministers may, during the financial year 2020-21, make regulations under subsection (1) prescribing rules, in accordance with which the amount payable as non-domestic rate may be reduced or remitted, which are to apply—
- (a) for the whole of that year, including the period prior to the regulations being made, or
 - (b) for such period falling within that year as is specified in the regulations, including a period beginning prior to the regulations being made.]
- (5) The power to make regulations under this section shall be exercisable by statutory instrument.
- (6) Any instrument containing regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- [^{F12}(7) In subsection (3)(c), “net-zero emissions target” has the meaning given by section A1(1) of the Climate Change (Scotland) Act 2009.]

Textual Amendments

- F6** S. 153(3)(a): words in s. 153(3) renumbered as s. 153(3)(a) (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(a)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F7** S. 153(3)(b) inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(b)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F8** S. 153(3)(c) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(2)**, 44(2); S.S.I. 2020/327, sch.
- F9** S. 153(3A) inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(b)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F10** Words in s. 153(3A) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(3)**, 44(2); S.S.I. 2020/327, sch.
- F11** S. 153(4A) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), **sch. 4 para. 7(2)** (with s. 9)
- F12** S. 153(7) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(4)**, 44(2); S.S.I. 2020/327, sch.

154 Rating of unoccupied lands and heritages. **S**

For section 24 of the ^{M16}Local Government (Scotland) Act 1966 (liability to be rated in respect of certain unoccupied property) substitute—

Changes to legislation: There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)

“24 Unoccupied lands and heritages.

- (1) Subject to subsection (2) below, no rates shall be payable in respect of lands and heritages which are unoccupied.
- (2) The Secretary of State may by regulations prescribe a class or classes of lands and heritages such as are mentioned in subsection (1) above for which the rates payable shall be the rates mentioned in subsection (3) below.
- (3) A person entitled to possession of lands and heritages which fall within a class prescribed by regulations under this section shall be liable to pay a rate equal to one half of the amount of the non-domestic rate which would have been payable if such lands and heritages had been occupied; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied by that person.
- (4) Where any lands and heritages fall within a class prescribed by regulations under subsection (2) above, such lands and heritages shall be treated for the purposes of section 4 of the ^{M17}Local Government (Financial Provisions etc.) (Scotland) Act 1962 as if they are being used for the purpose for which they were used when they were last occupied.
- (5) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

Marginal Citations

M16 1966 c. 51.

M17 1962 c. 9.

155 Rating of lands and heritages partly unoccupied for a short time. S

After section 24 of the ^{M18}Local Government (Scotland) Act 1966 insert—

“24A Lands and heritages partly unoccupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
 - (a) the date on which lands and heritages the rateable value of which has been apportioned under subsection (1) above became partly occupied;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,until whichever of the events specified in subsection (3) below first occurs, the value apportioned to the occupied part of the lands and heritages shall, subject to subsection (4) below, be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.

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- (3) The events mentioned in subsection (2) above are—
- (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above;
 - (d) the lands and heritages to which the apportionment relates becoming completely unoccupied.
- (4) Where any lands and heritages fall within such class or classes of lands and heritages as may be prescribed by the Secretary of State by regulations, the value to be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll shall be the sum of—
- (a) the value apportioned to the occupied part of the lands and heritages; and
 - (b) one half of the value apportioned to the unoccupied part of the lands and heritages.
- (5) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2), (3)(a), (c) and (d) and (4) above shall have effect in relation to that year accordingly.
- (6) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) In this section “financial year” has the meaning assigned to it by section 96(5) of the ^{M19}Local Government (Scotland) Act 1973.

24B Certain lands and heritages to be treated as unoccupied.

- (1) For the purposes of section 24 of this Act, lands and heritages shall be treated as unoccupied if, apart from this section, they would fall to be treated as occupied by reason only of there being kept on the lands and heritages plant, machinery or equipment—
- (a) which was last used on the lands and heritages when they were last in use; or
 - (b) which is intended for use on the lands and heritages.
- (2) Subsection (1) above applies to the unoccupied part of lands and heritages for the purposes of section 24A of this Act as it applies to unoccupied lands and heritages for the purposes of the said section 24.”

Marginal Citations

M18 1966 c. 51.

M19 1973 c. 65.

Changes to legislation: There are currently no known outstanding effects for the
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156 Remission of rates on account of hardship. S

After section 25 of the ^{M20}Local Government (Scotland) Act 1966 insert—

“ Exemption from payment of rates

25A Remission of rates on account of hardship.

Every rating authority may, on the application of any person liable to pay any rate levied by the authority, remit payment (in whole or in part) of the rate if the authority are satisfied that—

- (a) the person would sustain hardship if the authority did not do so; and
- (b) it is reasonable for the authority to do so, having regard to the interests of persons liable to pay council tax set by them.”.

Marginal Citations

M20 1966 c. 51.

^{F13}**157** **S**

Textual Amendments

F13 S. 157 repealed (27.7.2000) by S.I. 2000/2040, art. 2, Sch. Pt. I para. 15, Pt. III

158 Grants in respect of certain rate rebates. S

In section 69 of the ^{M21}Local Government, Planning and Land Act 1980 (grants in respect of rebates under the ^{M22}Rating (Disabled Persons) Act 1978)—

- (a) after subsection (1) insert—

“(1A) Subject to subsection (1B) below, no grant shall be paid to any authority in respect of any rebates granted by that authority on or after 1st April 1995.

(1B) A grant shall be payable to any authority granting rebates under the said Act of 1978 in respect of non-domestic water and sewerage rates for the year beginning with 1st April 1995.”; and

- (b) after subsection (2) insert—

“(2A) Subsections (1A) and (1B) above extend to Scotland only.”.

Marginal Citations

M21 1980 c. 65.

M22 1978 c. 40.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

159 Rating of enterprise zone. **S**

- (1) Schedule 32 to the Local Government, Planning and Land Act 1980 shall be amended in accordance with this section.
- (2) In paragraph 33(2) (meaning of exempt lands and heritages for purpose of paragraph 33)—
 - (a) paragraph (a) shall cease to have effect; and
 - (b) for paragraph (b) substitute—
 - “(b) the rateable values of the lands and heritages are prescribed under or determined by virtue of an order under section 6 of the ^{M23}Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages),”.
- (3) In paragraph 34 (grants to compensate rating authorities for loss of revenue)—
 - (a) in sub-paragraph (1)—
 - (i) at the beginning insert the words “ For the financial year 1995-96, ”; and
 - (ii) after “revenue” insert the words “ in respect of the non-domestic sewerage rate ”.

Marginal Citations

M23 1975 c. 30.

160 Further provision as to valuation by formula. **S**

In section 6 of the 1975 Act (valuation by formula of certain lands and heritages), after subsection (5) there shall be inserted the following subsection—

“(5A) An order under this section may provide that the assessor for any specified valuation area shall carry out such functions in relation to the operation of a formula as may be specified in the order, notwithstanding that such functions may include the valuation of lands and heritages in another valuation area.”.

161 Power of Secretary of State to combine and divide lands and heritages. **S**

After section 6 of the ^{M24}Valuation and Rating (Scotland) Act 1956 there shall be inserted the following section—

“6A Power of Secretary of State to combine and divide lands and heritages.

- (1) The Secretary of State may by order provide that, for all purposes of the Valuation Acts—
 - (a) lands and heritages specified in the order which would, apart from the order, be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry; and
 - (b) lands and heritages so specified which would, apart from the order, be treated as justifying only one entry in the valuation roll shall be treated as justifying separate entries,

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and an order under paragraph (b) above shall specify which parts of the lands and heritages concerned are to be treated as justifying separate entries.

(2) An order under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”.

Marginal Citations

M24 1956 c. 60.

162 Abolition of Scottish Valuation Advisory Council. S

(1) The Scottish Valuation Advisory Council constituted under section 3 of the Valuation and Rating (Scotland) Act 1956 (“the 1956 Act”) shall cease to exist immediately before 1st April 1996.

(2) In the 1956 Act—

(a) section 3; and

(b) in section 43(1) (interpretation), the definition of “Advisory Council”, shall cease to have effect.

Commencement Information

II [S. 162](#) wholly in force at 1.4.1996; [s. 162](#) not in force at Royal Assent see [s. 184\(2\)](#); [s. 162\(1\)](#) in force at 1.4.1995 by [S.I. 1994/3150](#), art. 4(a), [Sch. 1](#); [s. 162\(2\)](#) in force at 1.4.1996 by [S.I. 1996/323](#), art. 4(1)(a), [Sch. 1](#)

Amendment of Transport Act 1968

163 Guarantees by Strathclyde Passenger Transport Authority. S

After section 13 of the ^{M25}Transport Act 1968 there shall be inserted the following section—

“13A Guarantees by Authority.

The Authority may guarantee any obligation entered into by the Executive with the approval of the Authority.”.

Marginal Citations

M25 1968 c. 73.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

Finance

164 Calculation of limits on spending. **S**

(1) Section 83 of the 1973 Act (power of local authorities to incur expenditure not otherwise authorised) shall be amended in accordance with this section.

(2) In subsection (1)—

- (a) after the words “in the interests of” there shall be inserted the words “ and will bring direct benefit to ”;
- (b) after the words “incur any expenditure” there shall be inserted “ (a) ”; and
- (c) at the end there shall be added the words—

“nor

- (b) unless the direct benefit accruing to their area or any part of it or to all or some of the inhabitants of their area will be commensurate with the expenditure to be incurred.”.

(3) Subsection (3A) shall cease to have effect.

(4) For subsection (4) substitute—

“(4) The expenditure of a local authority under this section in any financial year shall not exceed the amount produced by multiplying—

- (a) £3.80, or such other sum as may from time to time be specified in an order made by the Secretary of State; by
- (b) the relevant population of the authority’s area.

(4AA) For the purposes of subsection (4)(b) above the relevant population of a local authority’s area shall be determined in accordance with regulations made by the Secretary of State.”.

(5) For subsections (5) and (6) substitute—

“(5) A statutory instrument containing an order or regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

Commencement Information

I2 S. 164 wholly in force at 1.4.1996; s. 164 not in force at Royal Assent see s. 184(2); s. 164(1)(2) in force at 1.4.1995 by S.I. 1995/702, art. 3(a); s. 164(3)-(5) in force at 1.4.1996 by S.I. 1996/323, art. 4(1)(a), Sch. 1

165 Powers of authorities to borrow and lend money. **S**

(1) The Secretary of State may by regulations made with the consent of the Treasury make provision with respect to the powers of authorities—

- (a) to borrow and lend money; and
- (b) to establish and operate loans funds.

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Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)

- (2) Regulations under this section may make different provision in respect of different authorities and may include such incidental, supplemental and consequential provision as the Secretary of State considers appropriate.
- (3) Without prejudice to the generality of the powers conferred by subsections (1) and (2) above, regulations under this section may—
- (a) specify the purposes for which an authority may borrow money;
 - (b) place limits on amounts which an authority may borrow;
 - (c) specify the means by which an authority may borrow;
 - (d) make provision for—
 - (i) the means by which money borrowed by an authority may be secured; and
 - (ii) the protection of persons borrowing from an authority;
 - (e) specify from whom an authority may borrow or to whom they may lend;
 - (f) specify the terms on which an authority may lend;
 - (g) make provision as to what assets and liabilities may be paid or transferred into or out of a loans fund and on what terms;
 - (h) provide for investigations to be carried out at the instance of the Secretary of State into the administration of a loans fund;
 - (i) place requirements on an authority to obtain such consent as may be prescribed before taking prescribed actions; and
 - (j) where an authority have failed to comply with the regulations, provide for the Secretary of State to apply to the Court of Session for an order ordaining compliance, and for the court to grant such an application if they think fit.
- (4) Where it appears to the Secretary of State to be necessary or expedient, in the light of any regulations made under this section, to amend any reference in any enactment, whether passed before or after the coming into force of this section—
- (a) to a loans fund; or
 - (b) to any provision in Schedule 3 to the 1975 Act,
- he may by regulations make such amendment.
- (5) Regulations under this section shall be made by statutory instrument, but shall not be made unless a draft of any such statutory instrument has been laid before and approved by resolution of each House of Parliament.
- (6) For the purposes of this section “authority” means a local authority, a joint board^{F14} . . . [F15], the Strathclyde Passenger Transport Authority or a Transport Partnership created by order under section 1 of the Transport (Scotland) Act 2005].

Textual Amendments

- F14** Words in s. 165(6) repealed (1.4.1996) by 1995 c. 25, s. 120(3), Sch. 24 (with ss. 7(6), 115, 117); S.I. 1996/186, art. 3(xxxvi)
- F15** Words in s. 165(6) substituted (19.3.2020) by Transport (Scotland) Act 2019 (asp 17), ss. 122(3), 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)

166 Grants in relation to ethnic minorities. **S**

For section 11 of the ^{M26}Local Government (Scotland) Act 1966 substitute—

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

“11 Grants for certain expenditure in relation to ethnic minorities.

- (1) Subject to the provisions of this section, the Secretary of State may pay to local authorities which in his opinion are required to make special provision in the exercise of any of their functions in consequence of the presence within their area of persons belonging to ethnic minorities whose language or customs differ from those of the rest of the community, grants of such amounts as he may, with the consent of the Treasury, determine on account of expenditure in respect of the employment of staff.
- (2) No grant shall be paid under this section in respect of expenditure incurred before 1st April 1993.”.

Marginal Citations

M26 1966 c. 51.

167 Special grants. S

After section 108 of the ^{M27}Local Government Finance Act 1992 insert—

“108A Special grants.

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a “special grant”) in accordance with this section to a local authority.
- (2) Where the Secretary of State proposes to make a special grant to one authority he shall, before making the grant, make a determination stating—
 - (a) the authority to which the grant is to be paid;
 - (b) the purpose for which the grant is to be paid; and
 - (c) the amount of the grant which is to be paid or the manner in which that amount is to be calculated.
- (3) Where the Secretary of State proposes to make special grants to more than one authority he shall, before making the grants, make a determination stating—
 - (a) to which authorities they are to be paid;
 - (b) the purpose for which they are to be paid; and
 - (c) either—
 - (i) the amount which he proposes to pay to each authority or the manner in which the amount is to be calculated; or
 - (ii) the total amount which he proposes to distribute among the authorities and the basis upon which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation of the main features of the determination as the Secretary of State considers to be desirable.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

- (5) A special grant report shall be laid before the House of Commons and, as soon as is reasonably practicable thereafter, the Secretary of State shall send a copy of it to any authority to which he proposes to make a special grant in accordance with the determination.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the House of Commons.
- (7) A special grant report may specify conditions which the Secretary of State may with the consent of the Treasury impose on the payment of, or of any instalment of, any special grant to which the report relates; and the conditions may—
 - (a) require the provision of returns or other information before a payment is made to the authority concerned; or
 - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.”.

Marginal Citations

M27 1992 c. 14.

168 Direct Labour Organisation/ Direct Services Organisation Accounts. S

- (1) After section 15 of the 1975 Act there shall be inserted the following section—

“15A Direct Labour Organisation/ Direct Services Organisation Accounts.

- (1) A local authority may establish, in accordance with the provisions of this section, Direct Labour Organisation/Direct Services Organisation Funds (to be known as “DLO/DSO funds”) for the purpose of dealing with surpluses and deficits which may occur in respect of—
 - (a) any revenue account kept by the authority under section 10(1) (accounts relating to construction or maintenance work) of the ^{M28}Local Government, Planning and Land Act 1980; or
 - (b) any account kept by the authority under section 9(2) (accounts) of the ^{M29}Local Government Act 1988.
- (2) Any interest earned on money transferred to a reserve fund established under subsection (1) above may be credited to that fund.
- (3) Any surplus credited to a fund established under subsection (1) above and which is, in the opinion of the authority, not required for the purpose of dealing with deficits in any such fund, may be transferred by them to the general fund maintained by them under section 93 of the Act of 1973 (general fund).

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

(4) This section is without prejudice to any specific limitation imposed by or under any enactment as to the manner in which money may be paid into or out of any specific account.”.

(2) Paragraphs 22(1)(c) and 24A of Schedule 3 to the 1975 Act shall cease to have effect.

Marginal Citations

M28 1980 c. 65.

M29 1988 c. 9.

169 Statements of support services costs. **S**

- (1) The Secretary of State may by regulations require any authority defined for the purposes of section 1(1) of the Local Government Act 1988 (“the 1988 Act”) to publish a statement, to be known as a statement of support services costs (hereinafter referred to as a “statement”), of the cost to the authority of each of the activities to which this section applies.
- (2) This section applies to—
 - (a) any activity which is a defined activity within the meaning of section 2(2) of the 1988 Act;
 - (b) any other prescribed activity.
- (3) A statement shall—
 - (a) show the cost to the authority of the activity to which it applies, whether or not that activity, or any part of it, is carried out by employees of the authority; and
 - (b) show how that cost is allocated amongst the public services provided by the authority.
- (4) A statement shall—
 - (a) be in such form;
 - (b) be published on or by reference to such date;
 - (c) contain such information;
 - (d) be made available for inspection by the public in such manner; and
 - (e) be supplied to the public on such terms as to payment,

as may be prescribed, and different provision may be made in relation to the matters mentioned above in relation to different authorities.
- (5) Such of the information contained in the statement as may be prescribed shall be included within the annual abstract of accounts (or any equivalent to such an abstract) produced by an authority.
- (6) For the purposes of this section the cost of any activity shall be calculated in such manner and by reference to such factors as may be prescribed.
- (7) In this section—

“activity”, where it is an activity such as is mentioned in—

 - (a) subsection (2)(a) above, has the meaning given to it by or under the 1988 Act; and
 - (b) subsection (2)(b) above, has such meaning as may be prescribed;

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“prescribed” means prescribed in regulations under this section; and
“public services” means such services provided by the authority as may be prescribed.

- (8) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

Resources

170 Effective use of resources. S

After section 122 of the 1973 Act there shall be inserted the following section—

“122A Duty of local authority to use resources efficiently.

It shall be duty of each local authority to make proper arrangements for securing economy, efficiency and effectiveness in their use of resources.”.

Economic development

171 Functions to include promotion of economic development. S

After section 171 of the 1973 Act there shall be inserted—

“PART XVIII S

ECONOMIC DEVELOPMENT

171A Functions to include promotion of economic development.

- (1) Subject to section 171B of this Act, the functions of a local authority shall include the taking of such steps as they may from time to time consider appropriate for promoting the economic development of their area.
- (2) Subject to the said section 171B, and without prejudice to any other provision made by or under this Act, those steps may include participation in and the encouragement of, and provision of financial and other assistance for—
 - (a) the setting up or expansion of any commercial, industrial or public undertaking—
 - (i) which is to be or is situated in the authority’s area; or
 - (ii) the setting up or expansion of which appears likely to increase the opportunities for employment of persons living in that area; and
 - (b) the creation or protection of opportunities for employment with any such undertaking or with any commercial, industrial or public undertaking, opportunities for employment with which have been or appear likely to be made available to persons living in that area.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

- (3) For the purposes of this section, the cases in which a local authority shall be treated as providing financial assistance to any person shall include the cases where they do or agree to do any of the following, that is to say—
- (a) make a grant to that person;
 - (b) make a loan to that person or provide him with any further form of credit;
 - (c) guarantee the performance of any of that person’s obligations;
 - (d) indemnify that person in respect of any liability, loss or damage;
 - (e) invest in that person’s undertaking, in the case of a body corporate, by acquiring share or loan capital in that body or otherwise;
 - (f) provide that person with any property, services or other financial benefit (including the remission in whole or in part of any liability or obligation) for no consideration or for a consideration which is less than the best that could reasonably be obtained;
 - (g) join with any other person in doing anything falling within paragraphs (a) to (f) above.
- (4) The power conferred on a local authority under subsection (1) above includes power for such authority to engage in activities outside their area for the purpose of promoting the economic development of their area.
- (5) Where, in any financial year, a local authority propose to engage in activities such as are mentioned in subsection (4) above outside the United Kingdom, they shall, before the beginning of that financial year—
- (a) prepare a document setting out their proposals for engagement in such activities; and
 - (b) submit that document to the Secretary of State for approval.
- (6) Where the Secretary of State approves the proposals set out in any document submitted under subsection (5) above, he may make his approval subject to such conditions as he considers necessary or expedient.
- (7) At any time during the financial year to which a document such as is mentioned in subsection (5) above relates—
- (a) a local authority may submit to the Secretary of State amendments of the proposals contained in that document; and
 - (b) subsection (6) above shall apply in relation to those amendments as it applies in relation to proposals submitted in pursuance of subsection (5) above.
- (8) The exercise by a local authority of any of their powers under this section shall be subject to the provisions of section 90 of this Act.

171B Restrictions on promotion of economic development.

- (1) The powers of a local authority by virtue of section 171A above, and their powers by virtue of any of the other provisions of this or any other enactment, shall not include power, for the promotion of the economic development of their area, to take any such steps as may be specified or described for the purposes of this section in regulations made by the Secretary of State.

Changes to legislation: There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)

- (2) Without prejudice to the generality of subsection (1) above, the Secretary of State may by regulations impose such conditions (including conditions requiring consultation by the local authority of such persons as may be prescribed), and such other restrictions, as may be specified in or determined under the regulations on the exercise, for the purpose of promoting the economic development of their area, of any power of a local authority by virtue of the said section 171A or any other enactment.
- (3) The Secretary of State may by order impose such a financial limit as may be specified in or determined under the order on expenditure which—
 - (a) is, or is of a description, so specified or determined; and
 - (b) is, by virtue of section 171A above or a provision of this or any other enactment, incurred in any financial year for the purpose of promoting the economic development of their area by a local authority so specified or determined.
- (4) A statutory instrument containing regulations under subsection (1) or (2) above or an order under subsection (3) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) Regulations under subsection (1) or (2) above may contain such incidental provision and such supplemental, consequential and transitional provision in connection with their other provisions as the Secretary of State considers appropriate.

171C Exercise of certain powers to be subject to provisions of sections 171A and 171B.

The exercise by a local authority of any power which they have—

- (a) under section 7 of the ^{M30}Local Government (Development and Finance) (Scotland) Act 1964 (power to make advances for erection of buildings);
- (b) under section 102 (power to acquire compulsorily certain land) or 109 (power to acquire certain land by agreement) of the ^{M31}Town and Country Planning (Scotland) Act 1972; or
- (c) under section 70, 74 or 78 of this Act,

is subject to the provisions of sections 171A and 171B of this Act.”.

Commencement Information

I3 [S. 171](#) wholly in force at 1.4.1996; [s. 171](#) not in force at Royal Assent see [s. 184\(2\)](#); [s. 171](#) in force for certain purposes at 30.10.1995 and in force at 1.4.1996 insofar as not already in force by [S.I. 1995/2866](#), [arts. 2\(f\)](#), [3\(a\)](#)

Marginal Citations

M30 1964 c. 67.

M31 1972 c. 52.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

Tourism

172 **S**

F16

Textual Amendments

F16 S. 172 repealed (1.4.2007) by Tourist Boards (Scotland) Act 2006 (asp 15), ss. 3(1), 5(1); S.S.I. 2007/47, art. 2

173 **S**

F17

Textual Amendments

F17 S. 173 repealed (1.4.2007) by Tourist Boards (Scotland) Act 2006 (asp 15), ss. 3(1), 5(1); S.S.I. 2007/47, art. 2

174 **S**

F18

Textual Amendments

F18 S. 174 repealed (1.4.2007) by Tourist Boards (Scotland) Act 2006 (asp 15), ss. 3(1), 5(1); S.S.I. 2007/47, art. 2

175 **S**

F19

Textual Amendments

F19 S. 175 repealed (1.4.2007) by Tourist Boards (Scotland) Act 2006 (asp 15), ss. 3(1), 5(1); S.S.I. 2007/47, art. 2

176 Powers to carry on tourism-related activities. **S**

For section 90 of the 1973 Act there shall be substituted the following section—

“90 Powers of local authority to carry on tourism-related activities.

(1) A local authority may—

- (a) provide, or encourage any other person to provide, facilities for leisure, conferences, trade fairs and exhibitions or improve, or encourage any other person to improve, any existing facilities for those purposes;

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

- (b) promote, by advertisement or otherwise, facilities provided by that local authority (whether such facilities are owned by the authority or otherwise);
 - (c) organise, or assist others in the organisation of, and promote, by advertisement or otherwise, conferences, trade fairs and exhibitions;
 - (d) participate in the area tourist board whose area includes the area of that authority.
- (2) Subject to subsection (3) below, a local authority shall not have power to—
- (a) encourage persons, by advertisement or otherwise (and whether inside or outside the United Kingdom)—
 - (i) to visit their area for purposes relating to leisure; or
 - (ii) to hold conferences, trade fairs or exhibitions within their area;
 - (b) provide information about accommodation and facilities and services relating to leisure in their area or provide a booking service for such accommodation, to persons visiting their area;
 - (c) carry on such other activities relating to those mentioned in paragraphs (a) and (b) above as the Secretary of State may by regulations specify.
- (3) A local authority shall have power to do any of the things mentioned in paragraphs (a) to (c) of subsection (2) above—
- (a) in so far as it is necessary to do any of those things for the purposes of carrying on the activities mentioned in paragraphs (a) and (b) of subsection (1) above; or
 - (b) where the Secretary of State has given his prior consent (subject to such conditions as he considers necessary or expedient) in writing.
- (4) A local authority shall not, for the purposes of carrying on activities relating to tourism other than—
- (a) those such as are mentioned in paragraphs (a) to (d) of subsection (1) above; or
 - (b) by virtue of subsection (3) above, those such as are mentioned in subsection (2) above,
- form, acquire or join with any person or body corporate.
- (5) Without prejudice to subsection (1) above, a local authority may contribute towards expenses incurred by any person—
- (a) doing anything mentioned in paragraph (a) of that subsection; or
 - (b) organising and holding a conference, trade fair or exhibition.
- (6) A local authority may appoint officers for the purposes of enabling the authority to carry out any of their powers under this section; and section 65 of this Act shall apply in relation to any officers appointed under this subsection subject to the following modifications—
- (a) references to “another local authority” shall be construed as if they were references to an area tourist board; and
 - (b) in subsection (2), the words from “but” to the end shall be omitted.
- (7) A statutory instrument containing regulations under subsection (2)(c) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government etc. (Scotland) Act 1994, Part IV. (See end of Document for details)*

(8) In this section—

- (a) “area tourist board” means a board established by virtue of an order made or, as the case may be, approved under section 172, 173 or 174 of the Local Government etc. (Scotland) Act 1994;
- (b) “participate” means participation in any one or more of the following ways—
 - (i) a local authority or any person representative of a local authority being a member of the area tourist board whose area includes the area of that authority;
 - (ii) provision by a local authority to such a board of financial assistance for the purposes of the board’s carrying out activities relating to tourism;
 - (iii) provision by a local authority to such a board of staff; and
- (c) section 171A(3) of this Act shall apply to this section with the substitution for any references to a person of references to an area tourist board.”.

Changes to legislation:

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Part IV.