

SEVENTH SCHEDULE

RULES FOR CALCULATIONS IN RESPECT OF GENERAL EXCHEQUER GRANTS

PART II

Rules for Determining Losses on Account of Grants

- 1 There shall be estimated and certified the amounts paid or payable in respect of the standard year to spending authorities within each county and large burgh out of the discontinued grants, after deducting therefrom a sum equal to such part of the amounts paid or payable in respect of the standard year out of the Local Taxation (Scotland) Account as was in pursuance of any statutory requirement applicable for the purposes of education or police services within the county or burgh :
Provided that for the purposes of this rule, no part of the annual or additional annual grant (so far as relating to agricultural lands and heritages) made under the Agricultural Rates (Scotland) Acts, 1896 to 1923, shall be deemed to have been so applicable as aforesaid.
- 2 The amounts aforesaid shall be estimated and certified as if the road grants had been payable in respect of the standard year at the rates at which they were payable immediately before the first day of April, nineteen hundred and thirty.
- 3 In estimating and certifying the amount aforesaid, in any case where the area for which a spending authority acts is not wholly comprised in one county or large burgh, the amount paid or payable to the spending authority out of the discontinued grants shall be apportioned between the several counties and large burghs into which the area extends, and the amount apportioned to any county or large burgh shall be deemed to be an amount paid or payable to a spending authority within that county or burgh.
- 4 The loss on account of grants of a spending authority shall be the amounts so estimated and certified as respects that authority, and the loss on account of grants of a county or large burgh shall be the aggregate of the losses on account of grants of the spending authorities within the county or large burgh.
- 5 For the purpose of the rules contained in this Part of this Schedule the expression spending authorities shall include voluntary associations and joint authorities to which grants were paid or payable in respect of the standard year.