
STATUTORY INSTRUMENTS

1997 No. 1980 (S. 142)

LOCAL GOVERNMENT, SCOTLAND

**The Local Authority Accounts
(Scotland) Amendment Regulations 1997**

<i>Made</i>	- - - -	<i>4th August 1997</i>
<i>Laid before Parliament</i>		<i>22nd August 1997</i>
<i>Coming into force</i>	- -	<i>1st January 1998</i>

The Secretary of State, in exercise of the powers conferred on him by section 105(1) of the Local Government (Scotland) Act 1973⁽¹⁾ and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities as appear to him to be concerned, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Local Authority Accounts (Scotland) Amendment Regulations 1997 and shall come into force on 1st January 1998.

Amendment of Regulations

2. In regulation 4 of the Local Authority Accounts (Scotland) Regulations 1985⁽²⁾, for “31st August” there shall be substituted “30th June”.

St Andrew’s House,
Edinburgh
4th August 1997

Malcolm Chisholm
Parliamentary Under Secretary of State, Scottish
Office

(1) 1973 c. 65; section 105(1) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 10(2).
(2) S.I. 1985/267.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 4 of the Local Authority Accounts (Scotland) Regulations 1985 inter alia requires the proper officer of a Scottish local authority to ensure that copies of an abstract of the authority's accounts for a financial year are submitted to the authority and to the Controller of Audit not later than 31st August in the next financial year. These Regulations amend regulation 4 by substituting "30th June" for "31st August". The change will first take effect as regards accounts for financial year 1997/98.