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**Changes to legislation:** Transport (Scotland) Act 2001, SCHEDULE 1 is up to date with all changes known to be in force on or before 29 January 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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## SCHEDULE 1

(introduced by section 60)

### ROAD USER CHARGING: FINANCIAL PROVISIONS

#### *Interpretation*

- 1 In this schedule—
- “financial year” means a period of 12 months ending with 31st March;
- “net proceeds” means the amount (if any) by which the gross amount received under a charging scheme for a financial year exceeds the relevant expenses for the financial year; and
- “relevant expenses” means such of the expenses of making or operating a charging scheme as may be determined in accordance with regulations made by the Scottish Ministers.

#### *Apportionment*

- 2 A charging scheme which is made by two or more authorities jointly shall provide for the net proceeds of the scheme to be apportioned between (or among) those authorities.
- 3 References in this schedule to an authority’s share of the net proceeds of a charging scheme are—
- (a) where the net proceeds of the scheme are apportioned as provided by paragraph 2 above, to so much of the net proceeds of the scheme as are apportioned to the authority; and
- (b) otherwise, to the net proceeds of the scheme.

#### *Accounts and funds*

- 4 (1) An account, in the prescribed form, of the income and expenditure in respect of each charging scheme shall be kept for each financial year by the charging authority or jointly by the charging authorities.
- (2) A statement of account prepared from an account kept by virtue of sub-paragraph (1) above for any financial year by a charging authority (whether or not jointly with another charging authority) shall be published, in the prescribed manner, in the annual accounts of the authority for the financial year.
- (3) In this paragraph “prescribed” means prescribed by regulations made by the Scottish Ministers.

#### *Application of proceeds by charging authorities*

- 5 (1) A charging authority’s share of the net proceeds of any charging scheme is available only for application by—
- (a) the authority for the purpose of directly or indirectly facilitating the achievement of policies in the authority’s local transport strategy; or
- <sup>F1</sup>(b) .....
- <sup>F2</sup>(1A) A charging authority may, for the purposes of sub-paragraph (1) above, pay money to any local traffic authority, local transport authority or other person.]

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- (2) A charging authority shall endeavour to apply their share of the net proceeds of a charging scheme only in ways which are economic, efficient and effective.

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**Textual Amendments**

- F1** Sch. 1 para. 5(1)(b) repealed (10.10.2005) by Transport (Scotland) Act 2005 (asp 12), ss. 51(9)(a), 54(2); S.S.I. 2005/454, art. 2, Sch. 2
- F2** Sch. 1 para. 5(1A) inserted (10.10.2005) by Transport (Scotland) Act 2005 (asp 12), ss. 51(9)(b), 54(2); S.S.I. 2005/454, art. 2, Sch. 2

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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):

- Pt. 2 Ch. 3 applied in part by [2019 asp 17 s. 47\(1\)\(2\)](#)
- Pt. 2 Ch. 3 inserted by [2019 asp 17 s. 41\(2\)](#)
- Pt. 2 Ch. 4 heading inserted by [2019 asp 17 sch. para. 3\(2\)](#)
- s. 27B and cross-heading inserted by [2019 asp 17 s. 42\(2\)](#)
- s. 29(3A)-(3C) inserted by [2019 asp 17 s. 44\(2\)\(a\)](#)
- s. 29(7)(8) inserted by [2019 asp 17 s. 44\(2\)\(c\)](#)
- s. 30(3)(ca)-(cc) inserted by [2019 asp 17 s. 44\(3\)\(b\)](#)
- s. 31(1A) inserted by [2019 asp 17 s. 44\(4\)\(a\)](#)
- s. 31(3)(ca) inserted by [2019 asp 17 s. 44\(4\)\(b\)\(iii\)](#)
- s. 31(5)-(7) inserted by [2019 asp 17 s. 44\(4\)\(d\)](#)
- s. 32A inserted by [2019 asp 17 s. 45\(2\)](#)
- s. 32B and cross-heading inserted by [2019 asp 17 s. 46\(2\)](#)
- s. 35A inserted by [2019 asp 17 s. 40\(2\)](#)
- s. 39(1)(ca) inserted by [2019 asp 17 s. 40\(3\)](#)
- s. 79(1)(ca) inserted by [2019 asp 17 s. 48\(2\)\(b\)](#)