



Transport (Scotland) Act 2019

2019 asp 17

PART 2

LOW EMISSION ZONES

CHAPTER 3

OPERATION OF A LOW EMISSION ZONE SCHEME

Finances and reporting etc.

25 Ministers' grant-making powers

- (1) The Scottish Ministers may make grants—
- (a) to a person to meet, or help towards meeting, the person's costs in making alterations to a vehicle in order to reduce its emissions,
 - (b) to a local authority to meet, or help towards meeting, its costs in—
 - (i) determining whether to make a low emission zone scheme,
 - (ii) making a scheme,
 - (iii) operating a scheme,
 - (iv) revoking a scheme.
- (2) A grant under subsection (1)(a) is subject to such conditions (including as to repayment) as the Scottish Ministers determine.
- (3) A grant under subsection (1)(b) is subject to such conditions as may be agreed between the Scottish Ministers and the local authority.

26 Financial powers etc.

A local authority may—

- (a) incur expenditure in or in connection with determining whether to make, making and operating a low emission zone scheme,

- (b) enter into arrangements (including arrangements for forming or participating in companies) with any person—
 - (i) in connection with the making or operation of a scheme, or
 - (ii) relating to the installation or operation of any equipment used or to be used for or in connection with the operation of a scheme.

27 Application of penalty charges

Any monies received from penalty charges in respect of a low emission zone scheme may be applied by the local authority only for the purposes of—

- (a) facilitating (directly or indirectly) the achievement of the scheme's objectives, and
- (b) if (and only if) any surplus remains, making any repayments required as a condition of a grant under section 25(1)(b).

28 Accounts

- (1) The Scottish Ministers may by regulations make provision for or about the keeping of accounts by local authorities in connection with their functions under this Part.
- (2) Regulations under subsection (1) may, in particular—
 - (a) specify the form of the accounts,
 - (b) require the publication of a statement of account, and specify the manner in which it must be published,
 - (c) make provision about what may, or must, be done jointly where a low emission zone scheme is made jointly.

29 Annual report

- (1) A local authority which is operating a low emission zone scheme during a financial year must, as soon as reasonably practicable after the end of the financial year—
 - (a) prepare an annual report on the operation and effectiveness of the scheme,
 - (b) publish the report in such manner as it considers appropriate,
 - (c) send a copy of the report to the Scottish Ministers, and
 - (d) lay a copy of the report before the Scottish Parliament.
- (2) A report under this section on the operation and effectiveness of the scheme must in particular include an assessment of—
 - (a) the costs of proposing, making and operating the scheme,
 - (b) the gross and net revenue gathered by the authority from the operation of the scheme, and
 - (c) details of how the revenue has been used to facilitate the achievement of the scheme's objectives.