



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Miscellaneous Financial Provisions*

#### **16 Borrowing and lending by local authorities and certain other bodies and certain of their funds.**

Schedule 3 to this Act shall . . . <sup>F1</sup> have effect with respect to the powers of local authorities, joint boards, water development boards and river purification boards to borrow and lend money and with respect to certain of their funds.

#### **Textual Amendments**

**F1** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

#### **17 Remuneration and expenses of members of Commission for Local Authority Accounts.**

Schedule 8 to the Act of 1973 (provisions as to the Commission for Local Authority Accounts in Scotland) shall have effect as if after paragraph 3 there were inserted the following paragraph—

“3A There may be paid to any member of the Commission out of their funds such salary or fees and allowances as may be approved by the Secretary of State.”

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Miscellaneous Financial Provisions. (See end of Document for details)*

**Modifications etc. (not altering text)**

- C1** The text of ss. 11, 12, 17–19 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**18 Financial year of local authorities.**

For subsection (5) of section 96 of the Act of 1973 there shall be substituted the following subsections—

“(5) The financial year of a local authority shall be the period of twelve months ending with 31st March, so however that for the purposes of subsections (2) to (4) above, the first financial year of any local authority shall be the period beginning with the date on which the authority came into existence in accordance with the provisions of this Act and ending 31st March 1976 ; and references in this Act, and in any other enactment (whether passed or made before or after the passing of this Act) to the financial year of a local authority shall be construed in accordance with the provisions of this subsection.

(6) The Secretary of State may by order make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above ; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.”.

**Modifications etc. (not altering text)**

- C2** The text of ss. 11, 12, 17–19 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**19 Amendment of section 201 of Act of 1947.**

Section 201 of the Act of 1947 (power of Secretary of State to disallow illegal payments and surcharge on interim report of auditor), shall have effect as if in subsection (1) after proviso (e) there were inserted the following proviso—

“(f) The Secretary of State, in the case of an interim report received by him after 1st September 1973, shall have regard to all the circumstances of the case, including such information as may be available to him as to the means of any person against whom a surcharge might be made under this subsection and the ability of that person to pay the surcharge, and may thereafter, if he thinks fit, abstain from making the surcharge in whole or in part.”.

**Modifications etc. (not altering text)**

- C3** The text of ss. 11, 12, 17–19 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Miscellaneous Financial Provisions. (See end of Document for details)*

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**20** ..... **F2**

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**Textual Amendments**

**F2** S. 20 repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), [Sch. 11](#)

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975,  
Cross Heading: Miscellaneous Financial Provisions.