



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Miscellaneous Financial Provisions*

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make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.”.