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Status: This is the original version (as it was originally enacted).

SCHEDULES.

FIRST SCHEDULE

Section 2.

PART I

Statutory Provisions regarding Functions of Town Councils of Small Burghs transferred to County Councils

	Councils of Small Burghs transferred to County Councils.
1	The Registration of Births, Deaths and Marriages (Scotland) Acts, 1854 to 1910.
2	The Lands Valuation (Scotland) Act, 1854, and the enactments amending that Act.
3	The Cattlesheds in Burghs (Scotland) Act, 1866.
4	The Explosives Acts, 1875 to 1923.
5	The Rivers Pollution Prevention Acts, 1876 and 1893.
6	The Infectious Disease (Notification) Act, 1889.
7	The Sale of Horseflesh, &c, Regulation Act, 1889.
8	The Diseases of Animals Acts, 1894 to 1927.
9	The Public Health (Scotland) Acts, 1897 to 1907, so far as relating to infectious, epidemic and endemic diseases, buildings for post-mortem examinations, vaccination and unsound food.
10	Section one hundred and ten of the Factory and Workshop Act, 1901.
11	Section fifty-four of the Burgh Police (Scotland) Act, 1903.
12	The Notification of Births Acts, 1907 and 1915.
13	The Milk and Dairies (Scotland) Act, 1914.
14	The Midwives (Scotland) Act, 1915.
15	Section five (b) of the Local Government (Emergency Provisions) Act, 1916.
16	The Venereal Disease Act, 1917.
17	Section four of the Maternity and Child Welfare Act, 1918,
18	The Rats and Mice (Destruction) Act, 1919.
19	The Blind Persons Act, 1920.
20	The Milk and Dairies (Amendment) Act, 1922.
21	The Public Health (Scotland) Amendment Act, 1925.
22	The Town Planning (Scotland) Act, 1925.

The Fertilisers and Feeding Stuffs Act, 1926.

The Wireless Telegraphy (Blind Persona Facilities) Act, 1926.

- The Midwives and Maternity Homes (Scotland) Act, 1927,
- The Food and Drugs (Adulteration) Act, 1928,
- The Petroleum (Consolidation) Act, 1928 (except section eleven).

PART II

Functions of Town Councils of Small Burghs relating to the following matters which, so far as not transferred by this Act, may be transferred to County Councils by Order of Secretary of State.

- 1 Adulteration of food and drugs, and unsound food.
- 2 Diseases of animals.
- 3 Infectious diseases.
- 4 Milk and dairies.
- 5 Prevention of pollution of rivers.

SECOND SCHEDULE

Section 10.

BURGHS UNITED.

- The burghs of Kilrenny, Anstruther Easter and An-struther Wester shall be united.
- The burgh of Elie, Liberty and Williamsburgh and the burgh of Earlsferry shall be united.
- The burghs of Bonnyrigg and Lasswade shall be united.
- 4 The burghs of Blairgowrie and Rattray shall be united.

THIRD SCHEDULE

Sections 15, 26.

Audit of Accounts of County and Town Councils.

- The Secretary of State shall from time to time and for such period as he may determine appoint one or more fit persons (hereinafter referred to as " the auditor ") to audit the accounts of each county council and of each town council and may remove any auditor. Intimation of the appointment of the auditor shall be given to the council concerned and to the auditor prior to the commencement of his term of office. The auditors of the accounts of the corporation of the city of Glasgow shall not be fewer than twenty without the consent of the corporation, and the tenure of office of such auditors shall not be less than five years from the date of appointment unless otherwise agreed with the corporation.
- The county council or the town council, as the case may be, shall pay to the auditor such salary and allowances as shall from time to time be fixed by the council subject to the approval of the Secretary of State.

- The Secretary of State may make regulations either generally or in the case of any particular council as to the manner in which the audit of the accounts of a council shall be conducted by the auditor and any such regulations may, in the case of a particular council where it appears to the Secretary of State expedient so to do, vary the procedure and the times and periods specified in paragraphs 5, 6, 7, and 11 of this Schedule.
- Every county council and town council shall make available for inspection by the auditor all books, deeds, contracts, vouchers, receipts, and other documents and papers (in this Schedule referred to as books and documents) which he may deem necessary, and shall give the auditor every reasonable facility for carrying out the audit, and the auditor, on giving not less than seven days' previous notice in writing, may require any person holding any books or documents or accountable therefor to appear before him and to produce the same and to make and sign a declaration as to the correctness or identity of the same, and if such person neglects or refuses so to appear or to produce any such books, deeds, or documents, or to make or sign such declaration he shall incur for every neglect or refusal a penalty not exceeding forty shillings, and if he falsely or corruptly makes or signs any such declaration, knowing the same to be untrue in any material particular, he shall be liable to the penalties inflicted on persons guilty of perjury.
- Before each audit is completed the county clerk or town clerk, as the case may be, shall, after receiving from the auditor intimation of the time and place hereinafter mentioned, give at least fourteen days' public notice in such manner as the Secretary of State may prescribe (a) of the deposit of the abstract of accounts required by this Schedule, (b) of the time and place at which the auditor will attend for the purpose of receiving objections with respect to the accounts as hereinafter provided, and (c) of the name and address of the auditor.
- An abstract in duplicate of the accounts duly made up, balanced, and signed in such manner as the Secretary of State may prescribe shall be deposited in the office of the council and be open between the hours of eleven forenoon and three afternoon on any week day, other than Saturday, and between the hours of eleven forenoon and one afternoon on Saturday, to the inspection of all ratepayers within the county or within the burgh, as the case may be, for seven clear days before the date notified as aforesaid, and all such persons shall be at liberty to take copies of or extracts from the same without any fee, and any officer of the council duly appointed in that behalf refusing to allow inspection thereof shall be liable to a penalty not exceeding five pounds.
- Any ratepayer may make any objection to such accounts or any part thereof and shall transmit the same and the grounds thereof in writing to the auditor and a copy thereof to the officer concerned and to the county clerk or town clerk, as the case may be, two clear days before the time notified as aforesaid, and any ratepayer may be present at the time and place notified as aforesaid, and may support any objection made by him as hereinbefore provided either by himself or by any other ratepayer, and the auditor, if so requested, shall at the same time hear any representation which may be made to him on behalf of the council or officer concerned in regard to such objection.
- If it shall appear to any auditor acting in pursuance of this Schedule that any payment is in his opinion contrary to law and should be disallowed or that any sum which in his opinion ought to have been is not brought into account by any person, whether such payment or failure to account has been made matter of objection or not, he shall, by an interim report under his hand, report thereon to the Secretary of

State setting forth the grounds of his opinion as aforesaid, and the Secretary of State shall cause such interim report to be intimated to the objector, if any, to the officer or other person affected thereby, and to the council concerned, and shall consider any statement in writing which may be made to him thereon by or on behalf of any party to whom such intimation was given within fourteen days of the date of such intimation, and after such further inquiry as he may think fit the Secretary of State shall decide all questions raised by such interim report and shall disallow all illegal payments and surcharge the amount of any illegal payment or of any loss or deficiency due to failure to bring a sum into account upon any person or persons by whose negligence or wrongful act that payment has been made or authorised or that loss or deficiency has been incurred:

Provided that, before deciding any question raised by an interim report, the Secretary of State may, on the application of the auditor or of any party to whom the interim report requires to be intimated as aforesaid, and shall, if so directed by either division of the Court of Session state a case on any question of law arising on the interim report for the opinion of either division of the Court of Session, and the procedure in the stated case shall be such as may be prescribed by Act of Sederunt.

- If the Secretary of State is satisfied that the person making the illegal payment or authorising it to be made, or failing to bring the sum into account, acted reasonably, or in the belief that his action was authorised by law, or that the payment was made, or the failure took place under such circumstances as to make it fair and equitable that a disallowance or surcharge should not be made, the Secretary of State shall abstain from making a disallowance or surcharge.
- Every sum determined by the Secretary of State under this Schedule to be due from any person shall be paid by such person to the council within fourteen days after such determination has been intimated to him, and if such sum is not so paid it shall be the duty of the auditor to recover the same, and the council shall reimburse him for his expenses (including a reasonable allowance for his time) in so far as not recovered from the person surcharged.
- 11 Within fourteen days after the completion of the audit or, as the case may be, after any question raised under an interim report by an auditor has been determined as aforesaid the auditor shall report on the accounts audited, and shall certify on each duplicate abstract thereof the amount in words at length of the expenditure so audited and allowed, and further that all the regulations with respect to the accounts have been complied with, and that he has ascertained by the audit the correctness of the accounts. He shall forthwith send one duplicate abstract of the accounts to the council and the other duplicate abstract to the Secretary of State, provided that, if the Secretary of State shall so determine, such abstract may come in place of and render unnecessary a return of the receipts and expenditure of the council in pursuance of the Local Taxation Returns (Scotland) Act, 1881. The auditor shall also send to the accountant of the Scottish Education Department (in this Schedule referred to as the Department) a copy of the abstract of the accounts relating to education of every county council and of the town council of every burgh being a county of a city with a report and certificate thereon as aforesaid.
- The council shall cause the certified duplicate abstract of accounts sent to them as aforesaid to be deposited in their office for at least fourteen clear days and a notice to be published once weekly for at least two successive weeks in one or more of the newspapers published or circulating in the county or the burgh of the time and place during which the said abstract shall be open to the inspection of all ratepayers within the county or within the burgh, as the case may be.

- Where any surcharge has been made as hereinbefore provided or the auditor has made any report (other than an interim report) respecting the accounts or the receipts and expenditure of the council, the Secretary of State may require the council to cause such public notice as he may direct to be given of the surcharge or report and in case of default in such publication the Secretary of State may cause such notice to be given, and the cost of such notice to the amount certified by the Secretary of State shall be a debt due from the council to His Majesty and the county clerk or town clerk, as the case may be, shall be liable in case of such default in such notice being given to a fine not exceeding twenty pounds.
- In the application of this Schedule to the accounts relating to education of a county council or of a town council of a burgh being a county of a city the following modifications and provisions shall have effect:—
 - (a) References in paragraphs 8, 9, and 10 to the Secretary of State shall be construed as references to the Scottish Education Department;
 - (b) Notwithstanding anything in this Schedule and for the purpose of securing compliance with the statutes relating to education and the orders, regulations and minutes thereunder—
 - (i) The accountant of the Department may also, by demand in writing, require the production before him of all the accounts of any such council relating to education and of all books and documents which he may deem necessary for the purpose of examining the said accounts, and shall have the same powers as the auditor with reference to requiring the appearance before him of any person, the production of any books or documents and declarations as to the same, and the provisions of paragraph 4 of this Schedule so far as relating to penalties for neglect or refusal or making an untrue declaration shall apply as in the case of a requirement by the auditor;
 - (ii) If it shall appear to the accountant of the Department that any payment included in the said accounts is in his opinion contrary to law or that any sum which in his opinion ought to have been is not brought into account by any person he shall report thereon to the Department, setting forth the grounds of his opinion, and the Department shall cause such report to be intimated to the officer of the council or other person concerned with the payment or the failure to bring into account and also to the council, and shall give such officer, person, or council an opportunity of submitting representations thereon, and if the Department agree with the accountant they shall cause intimation to be given to the council and to the officer or other person concerned and also to the auditor that in the event of any expenditure of the same nature as any such payment as aforesaid being incurred by the council after the date of such intimation or of any similar failure by the council to bring any sum into account after such date it shall be the duty of the auditor to make an interim report with respect thereto;

In this paragraph the expression "accountant of the Department "has the meaning assigned to it in section twenty-three of the Education (Scotland) Act, 1908.

FOURTH SCHEDULE – Maximum Rates of Allowances in respect of Travelling and other Personal Expenses necessarily incurred and Time necessarily lost from Ordinary Employment by Members of a County Council or of any Committee or Sub-Committee thereof in attending meetings.

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For the purposes of this Schedule, any ratepayer within a burgh shall as respects accounts of a county council relating to a function for the purposes of which that burgh is included within the county, be deemed to be a ratepayer within the county.

FOURTH SCHEDULE

Section 17.

MAXIMUM RATES OF ALLOWANCES IN RESPECT OF TRAVELLING AND OTHER PERSONAL EXPENSES NECESSARILY INCURRED AND TIME NECESSARILY LOST FROM ORDINARY EMPLOYMENT BY MEMBERS OF A COUNTY COUNCIL OR OF ANY COMMITTEE OR SUB-COMMITTEE THEREOF IN ATTENDING MEETINGS.

I.—Travelling Expenses.

A sum representing the amount of third-class railway fare or first-class steamer fare between the place of meeting and the ordinary place of residence of the member of the council, committee or sub-committee. In so far as there is no railway service but a public service by some other means of transport is available the amount of the fare by such other means of transport and in so far as there is no railway or other public means of transport the cost of a hired conveyance if such cost is approved by the council.

II.—Other Personal Expenses.

- (a) When attendance at the meeting has entailed absence from the ordinary place of residence of the member of not less than four hours, the sum of three shillings and fourpence.
- (b) Where such attendance has entailed an absence from the ordinary place of residence of the member of not less than eight hours, the sum of six shillings and eightpence.
- (c) Where such attendance has entailed one or more nights of absence from the ordinary place of residence of the member, the sum of one pound for each night necessarily spent away from home. Each such payment of one pound shall cover a period of twenty-four hours and paragraph (a) or (b), as the case may be, shall apply in the case of any further period of absence of less than twenty-four hours.

III.—Time necessarily lost from ordinary employment.

The sum of seven shillings and sixpence for each half day and the sum of fifteen shillings for each full day necessarily so lost.

FIFTH SCHEDULE

Section 52.

DISCONTINUED GRANTS.

- The grants payable out of the Consolidated Fund or the growing produce thereof into the Local Taxation (Scotland) Account.
- The grants in aid of certain health services, that is to say, grants for maternity and child welfare, other than the training of midwives and health visitors, grants for the treatment of tuberculosis, grants for the treatment of venereal diseases, grants for the welfare of the blind, and grants in respect of mental defectives.

Road grants, that is to say, grants made as classification grants in respect of roads and bridges classified by the Minister of Transport as roads and bridges of Class I. or Class II. in large burghs, and as grants for the maintenance of unclassified roads in counties.

SIXTH SCHEDULE

Section 52

PROVISIONS AS TO CERTAIN PAYMENTS HERETOFORE PAYABLE OUT OF THE LOCAL TAXATION (SCOTLAND) ACCOUNT.

Payments to Education (Scotland) Fund.

In lieu of the payments which have hitherto been made to the Education (Scotland) Fund out of the Local Taxation (Scotland) Account there shall in each year be paid out of moneys provided by Parliament and carried to that Fund a sum equal to the amount of the sums payable thereto out of the said Account in respect of the year ending the thirty-first day of March, nineteen hundred and twenty-nine.

Payments to the Agriculture (Scotland) Fund.

In lieu of the sum which has hitherto been paid out of the Local Taxation (Scotland) Account and carried to the Agriculture (Scotland) Fund there shall in each year be paid out of moneys provided by Parliament and carried to that Fund the sum of fifteen thousand pounds.

Sum distributed among Universities of Scotland.

In lieu of the sum which has hitherto been paid out of the Local Taxation (Scotland) Account and distributed among the Universities of Scotland, there shall in each year be paid out of moneys provided by Parliament a sum of thirty thousand pounds, which sum shall be distributed among the Universities of Scotland in such manner and in accordance with such conditions as may be set forth in an Ordinance or Ordinances of the Commissioners under the Universities (Scotland) Act, 1889.

SEVENTH SCHEDULE

Sections 57, 58, 59, 70, 71, 72, 73.

RULES FOR CALCULATIONS IN RESPECT OF GENERAL EXCHEQUER GRANTS. Sections 59, 70, 73.

PART I

Rules for determining Losses on account of Rates.

- 1 There shall be estimated and certified as respects each rating area—
 - (a) the expenditure in respect of the standard year which would have fallen to be borne by rates levied in that area on the assumption that the expenditure on the transferred functions was expenditure by the transferee authority except that expenditure on any function for the purpose of which a large

burgh is included within a county, shall, so far as such expenditure relates to the large burgh, be assumed to be expenditure by the town council of the burgh;

- (b) the unreduced rateable value of the area;
- (c) the reduced rateable value of the area;
- (d) the difference between the unreduced rateable value and the reduced rateable value of the area. That difference increased by a percentage ascertained in the prescribed manner in respect of unoccupied lands and heritages is hereinafter referred to as "the loss of rateable value."
- In estimating and certifying the expenditure on the transferred functions by a county or large burgh for the purposes of the foregoing rule in any case where the area of a transferor authority is not wholly comprised in one county or large burgh, the expenditure of the authority shall be apportioned between the several counties and large burghs into which the area extends, and the amount apportioned to any such county or burgh shall be deemed to be the expenditure by the county council or the council of the burgh on the transferred functions.
- The loss on account of rates of a rating area shall be a sum bearing the same proportion to expenditure which would have fallen to be borne by rates as aforesaid as the loss of rateable value of the area bears to the unreduced rateable value thereof.
- The loss on account of rates of a county shall be the aggregate of the losses on account of rates of the several separate rating areas within the county.
- For the purpose of estimating the loss on account of a special rate, the foregoing rules shall have effect as if the expression " rates " meant such special rate, and the expression " rating area " meant the area in which such special rate is levied and the loss on account of the special rates of a county shall be the aggregate of the losses on account of special rates of the areas within the county in which special rates are levied.

Section 73.

PART II

Rules for Determining Losses on Account of Grants.

- There shall be estimated and certified the amounts paid or payable in respect of the standard year to spending authorities within each county and large burgh out of the discontinued grants, after deducting therefrom a sum equal to such part of the amounts paid or payable in respect of the standard year out of the Local Taxation (Scotland) Account as was in pursuance of any statutory requirement applicable for the purposes of education or police services within the county or burgh:
 - Provided that for the purposes of this rule, no part of the annual or additional annual grant (so far as relating to agricultural lands and heritages) made under the Agricultural Rates (Scotland) Acts, 1896 to 1923, shall be deemed to have been so applicable as aforesaid.
- The amounts aforesaid shall be estimated and certified as if the road grants had been payable in respect of the standard year at the rates at which they were payable immediately before the first day of April, nineteen hundred and thirty.
- In estimating and certifying the amount aforesaid, in any case where the area for which a spending authority acts is not wholly comprised in one county or large

burgh, the amount paid or payable to the spending authority out of the discontinued grants shall be apportioned between the several counties and large burghs into which the area extends, and the amount apportioned to any county or large burgh shall be deemed to be an amount paid or payable to a spending authority within that county or burgh.

- The loss on account of grants of a spending authority shall be the amounts so estimated and certified as respects that authority, and the loss on account of grants of a county or large burgh shall be the aggregate of the losses on account of grants of the spending authorities within the comity or large burgh.
- For the purpose of the rules contained in this Part of this Schedule the expression spending authorities shall include voluntary associations and joint authorities to which grants were paid or payable in respect of the standard year.

Sections 57, 72, 73.

PART III

Rules for determining Weighted Population.

- 1 The estimated population of the county or large burgh in the appropriate year shall be increased—
 - (i) if the estimated number of children under five years of age per thousand of the estimated population exceeds fifty, by the percentage represented by the proportion which that excess bears to fifty;
 - (ii) if, in the appropriate year, the rateable value per head of the estimated population of the county or burgh is less than twelve pounds ten shillings, by the percentage represented by the proportion which the deficiency bears to twelve pounds ten shillings.

In ascertaining the rateable value of a county or large burgh for the purpose of this paragraph account shall not be taken of—

- (a) any lands and heritages the occupier of which is exempted from the payment of rates in respect thereof by virtue of a provision contained in a public general Act (other than a provision only empowering the council to grant exemption); and
- (b) such lands and heritages (not being lands and heritages occupied by the council of the county or burgh) as the Secretary of State may by order prescribe, being lands and heritages the occupier of which is exempted from the payment of rates in respect thereof by virtue of any such provision as aforesaid contained in a local Act.
- There shall be estimated and certified the average numbers during the three calendar years immediately preceding the beginning of each fixed grant period of unemployed insured men and of unemployed insured women resident in each county and large burgh, and there shall be ascertained the percentage represented by the proportion which the number of unemployed insured men increased by ten per cent. of the number of unemployed insured women bears to the average estimated population of the county or burgh for those three years, and if as respects any county or large burgh that percentage exceeds one-and-a-half, the estimated population of the county or burgh in the appropriate year as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased by a percentage equal to the amount of such excess multiplied by the appropriate multiple.

- There shall be ascertained and certified the number of miles of road in every county and the estimated population of every such county as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased—
 - (a) in the case of a county in which the estimated population per mile of roads is in the appropriate year less than one hundred, by the percentage represented by the proportion which the difference between two hundred and the estimated population per mile of roads bears to two hundred; and
 - (b) in the case of a county in which the estimated population per mile of roads is in the appropriate year one hundred or more, by the percentage represented by the proportion which fifty bears to the estimated population per mile of roads.
- The estimated population of the county or large burgh as increased in accordance with the provisions of the foregoing rules contained in this Part of this Schedule shall be the weighted population of the county or burgh.
- 5 For the purposes of this Part of this Schedule—

The rateable value in the appropriate year for the first fixed grant period shall be the reduced rateable value :

- "The appropriate multiple "shall, as respects the first and second fixed grant periods, be ten, and as respects any subsequent fixed grant period be a number ascertained in the following manner:—
 - (i) the ratio which the total amount of the General Exchequer Contribution in the fixed grant period in question bears to the part thereof distributed in that fixed grant period under paragraph (b) of subsection (1) of section fifty-five of this Act shall be ascertained:
- (ii) the ratio which the total amount of the General Exchequer Contribution in the first fixed grant period bears to the part thereof distributed in that fixed grant period under the said paragraph shall be ascertained:
- (iii) the required number shall be such number as bears to ten the same proportion as the ratio ascertained under paragraph (i) of this rule bears to the ratio ascertained under paragraph (ii) thereof.

Sections 58, 72.

PART IV

Rules for calculating sums to be allocated to small Burghs and Landward Areas on the basis of Population.

- The number of pence produced by dividing one half of the total amount of the county apportionments (exclusive of any sums paid out of moneys provided by Parliament to make good a deficiency in any such apportionment) to counties by the aggregate of the estimated populations of those counties in the appropriate year shall be ascertained to the nearest penny.
- The amount to be allocated to a small burgh shall be the Dumber of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the burgh in the appropriate year.
- The amount to be allocated to the landward area shall be two-thirds of the number of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the area in the appropriate year.

EIGHTH SCHEDULE

Sections 60, 62, 63, 71.

RULES FOR ASCERTAINING GAINS AND LOSSES OF AREAS.

- There shall be estimated and certified as respects each separately rated area the rate in the pound required to raise an amount certified as being the amount of the expenditure for the standard year falling to be borne by rates (other than special rates) in that area on the assumptions that the rateable values of all lands and heritages were the unreduced rateable values thereof, and that the expenditure on the transferred functions was incurred by the various spending authorities as existing before the transfer of those functions.
- There shall be estimated and certified the rate in the pound which would be required to raise an amount certified as being the amount of such part of the expenditure for the standard year as would have fallen to be borne by rates (other than special rates) in that area on the following assumptions—
 - (a) that the rateable values of all lands and heritages were the reduced rateable values thereof; and
 - (b) that the expenditure on the transferred functions was expenditure by the transferee authority except that expenditure on any function for the purpose of which a large burgh is included within a county shall, so far as such expenditure relates to the large burgh, be assumed to be expenditure by the town council of the burgh; and
 - (c) that the standard year was a year falling within the first fixed grant period and that the provisions of Part III of this Act, other than sections sixty, sixty-two and sixty-three had been in operation.
- In estimating and certifying the expenditure on the transferred functions by a county council or the council of a large burgh in any case where the area for which a transferor authority acts is not wholly comprised in one county or large burgh, the expenditure of the authority shall be apportioned between the several counties and large burghs into which the area extends and the amount so apportioned to any such county or burgh shall be deemed to be expenditure by the county council or town council of the large burgh on the transferred functions.
- The difference resulting from subtracting the rate under Rule 2 contained in this Schedule from the rate under Rule 1 contained therein shall be ascertained.
- If as respects any area the difference is a plus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the gain of the area.
- If the difference is a minus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the loss of the area.

NINTH SCHEDULE

Section 79.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
8 & 9 Vict. c. 83.	The Poor Law (Scotland) Act, 1845.	In section fifty-five the words from " have the custody of "

Session and Chapter.	Short Title.	Extent of Repeal. to " duty of the said inspector to " and the word " to " where it occurs before the words " keep," " visit," " report " and " perform." Section fifty-seven. In section sixty-two the words from " Provided always " to the end of the section.
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act, 1854.	Section nineteen.
18 & 19 Vict. c. 29.	The Registration of Births, Deaths and Marriages (Scotland) Act, 1855.	Section four.
18 & 19 Vict. c. 68.	The Burial Grounds (Scotland) Act, 1855.	Section three.
19 & 20 Vict. c. 93.	The Commissioners of Supply (Scotland) Act, 1856.	The whole Act.
20 Vict. c. 11.	The Commissioners of Supply (Scotland) Act, 1857.	The whole Act.
20 & 21 Vict. c. 71.	The Lunacy (Scotland) Act, 1857.	Sections fifty-four and fifty-five.
20 & 21 Vict. c. 72.	The Police (Scotland) Act, 1857.	Sections fifty-eight, fifty-nine and sixty.
23 & 24 Vict. c. 85.	The Registration of Births, Deaths and Marriages (Scotland) Act, 1860.	In section five the words from "and also to regulate," to "hereinbefore repealed."
35 & 36 Vict. c. 62.	The Education (Scotland)	Sections fifteen and sixteen.
	Act, 1872.	In section forty-eight the words from the commencement of the section to " the expenditure thereof."
		Section fifty-two.
40 & 41 Vict. c. 53.	The Prisons (Scotland) Act, 1877.	Sections sixty-one (so far as not repealed) and sixty-two.
41 & 42 Vict. c. 51.	The Roads and Bridges (Scotland) Act, 1878.	Sections eighteen, twenty-seven and twenty-nine.
41 & 42 Vict. c. 78.	The Education (Scotland) Act, 1878.	Sections fifteen, sixteen and seventeen.
50 & 51 Vict. c. 39.	The Lunacy Districts (Scotland) Act, 1887.	Section one.

Session and Chapter.	Short Title.	Extent of Repeal.
50 & 51 Vict. c. 42.	The Public Libraries Consolidation (Scotland) Act, 1887.	In section two in the definition of " parish " the words from " for which " to " shall "be."
52 & 53 Vict. c. 50.	The Local Government (Scotland) Act, 1889.	In subsection (2) of section four the words from " Provided that" to the end of the subsection.
		Sections seven and twelve. In subsection (2) of section sixteen, paragraph (c). Sections seventeen and eighteen.
		Part II.
		In subsection (1) of section twenty-seven the words from "except that the rate " to " as the case may be."
		Subsection (1) of section thirty-seven.
		Section fifty-three.
		Subsections (3) and (4) of section sixty, section sixty-six.
		In subsection (1) of section sixty-seven the words from "with the consent" to "appointed in pursuance of "this Act" and the words from "but neither the transfer," to the end of the subsection, and in subsection (2) of the said section the words "with the consent of the "said standing joint committee."
		In section sixty-eight the words "including those of " the district committees " in subsection (1), and the words "including as afore" said " in subsection (2).
		Sections sixty nine and seventy.

Session and Chapter.	Short Title.	Extent of Repeal.
		In section seventy-one the words "including those of " the district committee."
		Subsection (8) of section seventy-three.
		Sections seventy-seven to eighty inclusive and section eighty-two.
		In subsection (6) of section eighty-three the words " district clerk " wherever these words occur, the words "or by any district committee" and the words " or district committee as " the case may be."
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Section seven so far as relating to Scotland.
53 & 54 Vict. c. 60.	The Local Taxation (Customs and Excise) Act, 1890.	The whole Act so far as relating to Scotland.
55 & 56 Vict. c. 51.	The Education and Local Taxation Account (Scotland) Act, 1892.	The whole Act.
55 & 56 Vict. c. 55.	The Burgh Police (Scotland) Act, 1892.	Section eighty-one.
57 & 58 Vict. c. 30.	The Finance Act, 1894	Section nineteen so far as relating to Scotland.
57 & 58 Vict. c. 58.	The Local Government	Section thirty-two.
	(Scotland) Act, 1894.	Section
		Subsection (1) of section thirty-eight.
59 & 60 Vict. c. 37.	The Agricultural Rates Congested Districts and Burgh Land Tax Relief (Scotland) Act, 1896.	The whole Act.
60 & 61 Vict. c. 38.	The Public Health (Scotland) Act, 1897.	In section one hundred and thirty-seven the words from the commencement of the section to the words " one " shilling in the pound."
		Section one hundred and thirty-eight, so far as relating to small burghs.

Session and Chapter.	Short Title.	Extent of Repeal.
60 & 61 Vict. c. 49.	The Parish Councils Casual Vacancies (Scotland) Act, 1897.	The whole Act.
60 & 61 Vict. c. 53.	The Congested Districts (Scotland) Act, 1897.	Paragraph (1) of section three.
61 & 62 Vict. c. 56.	The Local Taxation Account (Scotland) Act, 1898.	The whole Act.
63 & 64 Vict. c. 49.	The Town Councils (Scotland) Act, 1900.	Sections ninety-four and ninety-five.
		Section ninety-six except the second paragraph thereof.
3 Edw. 7. c. 34.	The Town Councils (Scotland) Act, 1903.	In section seven the second paragraph.
5 Edw. 7. c. 18.	The Unemployed Workmen Act, 1905.	The whole Act so far as relating to Scotland.
7 Edw. 7. c. 13.	The Finance Act, 1907	Section seventeen and the Second Schedule so far as relating to Scotland.
8 Edw. 7. c. 63.	The Education (Scotland) Act, 1908.	Section fifteen, so far as relating to payment of sums out of the Local Taxation (Scotland) Account to the Education (Scotland) Fund.
		Subsections (1), (2) and (6) of section twenty-three.
		Section twenty-five.
10 Edw. 7. c. 8.	The Finance (1909-10) Act, 1910.	Subsection (1) of section eighty-eight so far as relating to Scotland.
1 Geo. 5. c. 2.	The Revenue Act, 1911	Section seventeen so far as relating to Scotland and subsection (2) of section eighteen.
1 & 2 Geo. 5. c. 49.	The Small Landholders (Scotland) Act, 1911.	Paragraph (a) of section five.
3 & 4 Geo. 5. c. 37.	The National Insurance Act, 1913.	Subsection (4) of section forty-one.
3 & 4 Geo. 5. c. 38.	The Mental Deficiency and	Section twenty-two.
	Lunacy (Scotland) Act, 1913.	The second proviso to section twenty-six.

Session and Chapter.	Short Title.	Extent of Repeal.
		Section twenty-seven (so far as relating to parish councils).
		Sections thirty-seven and thirty-eight.
		Section sixty-four (except subsection (4)).
		Sections sixty-five and sixty-seven.
6 & 7 Geo. 5. c. 12.	The Local Government (Emergency Provisions) Act. 1916.	Paragraph (3) of section twenty-two.
8 & 9 Geo. 5. c. 48.	The Education (Scotland)	Sections one and two.
	Act, 1918.	The proviso to section five.
		Section twelve.
		Subsection (4) of section thirteen.
		Sections twenty-two and twenty-three.
		Paragraph (5) of section thirty-one.
		First Schedule.
		Second Schedule (other than paragraph 12).
10 & 11 Geo. 5. c. 72.	The Roads Act, 1920.	In section two, so far as relating to Scotland, subsection (2), and in subsection (3) the words "balance of the "and the words "after de-"ducting the sums to be "paid to the local taxation "accounts under this section."
11 & 12 Geo. 5. c. 31.	The Police Pensions Act, 1921.	Subsection (3) of section twenty-two so far as relating to Scotland.
13 & 14 Geo. 5. c. 39.	The Agricultural Rates Act, 1923.	The whole Act so far as unrepealed and so far as relating to Scotland.
14 & 15 Geo. 5. c. 38.	The National Health Insurance Act, 1924.	Subsection (6) of section one hundred and seven so far as relating to Scotland, and paragraph (a) of

Session and Chapter.	Short Title.	Extent of Repeal. subsection (2) of section one hundred and sixteen.
15 & 16 Geo. 5. c. 10.	The Agricultural Rates (Additional Grant) Continuance Act, 1925.	The whole Act so far as relating to Scotland.
15 & 16 Geo. 5. c. 33.	The Church of Scotland (Property and Endowments) Act, 1925.	Section forty-three.
15 & 16 Geo. 5. c. 89.	The Education (Scotland) Act, 1925.	Section two.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act, 1926.	Section two (other than subsection (4)).
		Sections five, eight, ten, thirteen and eighteen.
		Subsections (1), (4) and (6) of section twenty-five.
		In subsection (1) of section twenty-nine in the definition of rateable valuation the words from " except that for the purpose " to " gross " annual value thereof."