
EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for commencement on 19th February 1996 of certain provisions of the Local Government etc. (Scotland) Act 1994 (“the Act”) which amend or repeal provisions of the Local Government Finance Act 1992. This will ensure that new Scottish unitary councils will have responsibility for setting and collecting council tax in respect of financial years 1996/97 onwards and that certain water and sewerage charges will not be set for any financial year after 1995/96. Section 46 of the Act (licensing boards) is also commenced on 19th February 1996.

The Order also provides for commencement on 1st April 1996 (and on 31st March 1996 in one respect) of the relevant outstanding provisions of the Act (subject to a saving provision) relating principally to the transfer of functions to the new Scottish unitary councils and the new water and sewerage authorities and the Scottish Children’s Reporter Administration established under the Act.