

*These notes relate to the Local Government in Scotland Act  
2003 (asp 1) which received Royal Assent on 11 February 2003*

# **LOCAL GOVERNMENT IN SCOTLAND ACT 2003**

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## **EXPLANATORY NOTES**

### **THE ACT – SECTION BY SECTION**

#### **Part 7 – Finance**

##### ***Section 41 – Establishment of further local authority funds other than general fund: setting of council tax***

105. **Section 41** amends section 93 of the 1973 Act to enable the Scottish Ministers to define financial liabilities and provisions that local authorities can identify in reserves, separate from their General Fund accounts. It also amends section 93 of the **Local Government Finance Act 1992 (c.14)** to allow the Scottish Ministers to require that these liabilities and provisions are ignored by local authorities in setting their annual council tax levels.