



Local Government in Scotland Act 2003

2003 asp 1

PART 7

FINANCE

41 Establishment of local authority funds other than general fund: setting of council tax

(1) In section 93 of the 1973 Act—

(a) in subsection (2) (sums which need not be paid into or out of a local authority's general fund) there is inserted at the end—

“(d) with respect to which regulations made by the Scottish Ministers provide that they be paid into or out of a fund (other than the general fund) established by the local authority for the purposes of this paragraph.”; and

(b) after that subsection there is inserted—

“(3) A statutory instrument containing regulations under subsection (2)(d) above shall be subject to annulment in pursuance of a resolution of the Scottish Parliament.”.

(2) In section 93 of the Local Government Finance Act 1992 (c. 14)—

(a) in subsection (4) (calculation of the part of a local authority's expenses falling to be met out of council tax) there is inserted at the end “but not of any amounts in such fund (other than the local authority's general fund) as is established by the authority under regulations made for the purposes of this subsection.”; and

(b) after that subsection there is inserted—

“(5) Regulations made under subsection (4) above shall specify what kind of sums are to be paid into or out of the fund established under the regulations.”.