

*These notes relate to the Public Services Reform (Scotland) Act  
2010 (asp 8) which received Royal Assent on 28 April 2010*

# **PUBLIC SERVICES REFORM (SCOTLAND) ACT 2010**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 2 – Order-Making Powers**

##### **General restrictions**

##### ***Section 21 - Local taxation***

41. This section provides that an order under section 14 or 17(1) cannot be used to impose, vary or abolish any local tax to fund local authority expenditure.