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SCHEDULE

(introduced by section 60)

ROAD USER CHARGING: FINANCIAL PROVISIONS

Interpretation

- 1 In this schedule—
- “financial year” means a period of 12 months ending with 31st March;
 - “net proceeds” means the amount (if any) by which the gross amount received under a charging scheme for a financial year exceeds the relevant expenses for the financial year; and
 - “relevant expenses” means such of the expenses of making or operating a charging scheme as may be determined in accordance with regulations made by the Scottish Ministers.

Apportionment

- 2 A charging scheme which is made by two or more authorities jointly shall provide for the net proceeds of the scheme to be apportioned between (or among) those authorities.
- 3 References in this schedule to an authority’s share of the net proceeds of a charging scheme are—
- (a) where the net proceeds of the scheme are apportioned as provided by paragraph 2 above, to so much of the net proceeds of the scheme as are apportioned to the authority; and
 - (b) otherwise, to the net proceeds of the scheme.

Accounts and funds

- 4 (1) An account, in the prescribed form, of the income and expenditure in respect of each charging scheme shall be kept for each financial year by the charging authority or jointly by the charging authorities.
- (2) A statement of account prepared from an account kept by virtue of sub-paragraph (1) above for any financial year by a charging authority (whether or not jointly with another charging authority) shall be published, in the prescribed manner, in the annual accounts of the authority for the financial year.
- (3) In this paragraph “prescribed” means prescribed by regulations made by the Scottish Ministers.

Application of proceeds by charging authorities

- 5 (1) A charging authority’s share of the net proceeds of any charging scheme is available only for application by—
- (a) the authority for the purpose of directly or indirectly facilitating the achievement of policies in the authority’s local transport strategy; or
 - (b) a charging authority selected (the “selected authority”) by the authority whose share it is for the purpose of directly or indirectly facilitating the achievement of any policies of the selected authority’s local transport

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strategy in a way which will benefit the whole or any part of the area of the charging authority whose share it is.

- (2) A charging authority shall endeavour to apply their share of the net proceeds of a charging scheme only in ways which are economic, efficient and effective.