



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Miscellaneous

118 Local financial returns.

- (1) Subject to subsection (3) below, every authority to which this section applies shall make a return to the Secretary of State in respect of each financial year^{F1} . . . of their revenue and expenses.
^{F2}(b)
- (2) Returns under this section shall be in such form, shall contain such particulars, shall be authenticated in such manner, and shall be submitted to the Secretary of State by such date, as the Secretary of State may direct, and a direction under this subsection may impose different requirements in relation to returns of different classes.
- (3) If it appears to the Secretary of State that sufficient information about any of the matters mentioned in subsection (1) above has been supplied to him by an authority under any other enactment, he may exempt that authority from all or any of the requirements of this section so far as they relate to that matter.
- (4) The Secretary of State shall, in respect of each year, cause a summary to be made of the returns sent to him under this section and of any information supplied to him under any other enactment in consequence of which he has granted an exemption under subsection (3) above and shall lay that summary before both Houses of Parliament.
- (5) In this section references to an authority to which this section applies are references to a local authority, any committee, joint committee or joint board the members of which, other than ex officio members, are appointed by one or more local authorities [^{F3}or any Transport Partnership created under the Transport (Scotland) Act 2005 (asp 12)]^{F4} . . . or any river purification board within the meaning of section 135 of this Act.

Changes to legislation: Local Government (Scotland) Act 1973, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** S. 118(1): word "(a)" repealed (1.4.1996) by virtue of 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F2** S. 118(1)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F3** Words in s. 118(5) inserted (10.10.2005) by Transport (Scotland) Act 2005 (asp 12), ss. 4, 54(2), **Sch. 1 para. 15(3)**; S.S.I. 2005/454, **art. 2**, Sch. 2
- F4** Words in s. 118(5) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**

Modifications etc. (not altering text)

- C1** S. 118 extended by Local Government (Scotland) Act 1975 (c. 30), ss. 10(4), 16, **Sch. 3 para. 10(2)**
- C2** S. 118 modified (1.4.2013) by The Police and Fire Reform (Scotland) Act 2012 (Supplementary, Transitional, Transitory and Saving Provisions) Order 2013 (S.S.I. 2013/121), arts. 1(1), 7, **sch.**

119 ^{F5}

Textual Amendments

- F5** S. 119 repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

[^{F6}120 Rate support grant.

- (1) Rate support grant orders under section 3 of the ^{M1}Local Government (Scotland) Act 1966 shall be made in advance for a period of one year, instead of for successive periods of two years, and accordingly—
- (a) in section 3(3) of that Act, for the words from “successive periods” to the end of the subsection there shall be substituted the words “a period of one year”;
 - (b) a rate support grant order made before the passing of this Act shall, in so far as it was made in respect of the year 1974-75, cease to have effect.
- (2) If in the exercise of the power conferred on him by section 4 of the said Act of 1966 the Secretary of State at any time after 15th May 1975 redetermines for the year 1974-75 the amount and portion mentioned in paragraphs (a) and (b) of section 2(2) of the said Act of 1966, he may by an order made under the said section 4, instead of increasing to any extent the amount fixed by the rate support grant order made in respect of that year as the aggregate amount of the rate support grants and any element of those grants for that year, increase to that extent the amount fixed by the rate support grant order made in respect of the year 1975-76 as the aggregate of the rate support grants and any element of those grants for the last-mentioned year.
- (3) Expressions used in this section and in sections 2 to 4 of the said Act of 1966 have the same meanings in this section as in those sections.]

Textual Amendments

- F6** S. 120 repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

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Marginal Citations

M1 [1966 c. 51](#).

121 **F7**

Textual Amendments

F7 [S. 121](#) repealed by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23\)](#), [Sch. 4](#)

122 Miscellaneous amendments of enactments relating to finance.

Schedule 9 to this Act shall have effect for making amendments and modifications of enactments relating to local government finance which are not replaced by the foregoing provisions of this Part of this Act.

122A Duty of local authority to use resources efficiently.

F8

Textual Amendments

F8 [S. 122A](#) repealed (1.4.2003) by Local Government in [Scotland Act 2003 \(asp 1\)](#), [ss. 60\(1\)\(c\)](#), 62; [S.S.I. 2003/134](#), [art. 2\(1\)](#), Sch.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)