

**Changes to legislation:** Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. 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

## SCHEDULES

### SCHEDULE 1

. . . F1

#### Textual Amendments

**F1** Sch. 1 repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 149, Sch. 13 Pt. IV

### SCHEDULE 2

Section 12.

#### AMENDMENT OF PROVISIONS OF LOCAL GOVERNMENT (SCOTLAND) ACT 1966 RELATING TO RATE SUPPORT GRANTS

#### Modifications etc. (not altering text)

**C1** The text of Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

1 For section 2 (rate support grants), there shall be substituted the following section—

#### “2 Rate support grants.

- (1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for each year, make grants to the local authorities in Scotland in accordance with this section ; and any grants made in pursuance of this subsection shall be known as “rate support grants”.
- (2) For the purpose of fixing the estimated aggregate amount of the rate support grants for any year the Secretary of State shall determine—
  - (a) the aggregate amount which he estimates is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their relevant expenditure for that year ; and
  - (b) the portion of that amount which the Secretary of State estimates will be allocated of grants in respect of such services as the Secretary of State may determine ;
 and the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to section 4 of this Act, be the estimated aggregate amount of the rate support grants for that year.
- (3) Before determining the amount and the portion mentioned in paragraphs (a) and (b) of subsection (2) above, the Secretary of State shall consult with such

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associations of local authorities as appear to him to be concerned and shall take into consideration—

- (a) the latest information available to him as to the rate of relevant expenditure ;
  - (b) any probable fluctuation in the demand for services giving rise to relevant expenditure so far as the fluctuation is attributable to circumstances prevailing in Scotland as a whole which are not under the control of local authorities ;
  - (c) the need for developing those services and the extent to which, having regard to general economic conditions, it is reasonable to develop those services ; and
  - (d) the current level of prices, costs and remuneration and any future variation in that level which in the opinion of the Secretary of State will result from decisions which appear to him to be final and which will have the effect of increasing or decreasing any particular prices, costs or remuneration.
- (4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the estimated aggregate amount of the rate support grants for any year shall be divided by the Secretary of State into three parts (to be known respectively as “the needs element”, “the resources element” and “the domestic element”) and the amounts of the needs element and the domestic element and the estimated amount of the resources element shall be as such as may be prescribed ; and the provisions of Schedule 1 to this Act shall, subject to sections 4 and 5 of this Act, have effect with respect to the determination of the amounts payable to any local authority in respect of those elements for any year and with respect to the other matters there mentioned.
- (5) Payments in respect of elements of rate support grants shall be made to any local authority at such times as the Secretary of State may, with the consent of the Treasury, determine and shall be made in aid of the revenues of the authority generally.
- (6) Subject to subsection (7) below, the Secretary of State may—
- (a) defray any expenditure incurred in any year in the provision of services for local authorities by any body specified in regulations made by the Secretary of State ; and
  - (b) deduct from the aggregate amount of the needs element for that year such amount, not exceeding the total of the expenditure so defrayed, as appears to him to be appropriate.
- (7) Before exercising his powers under subsection (6) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.
- (8) In this section—
- “housing subsidies” means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this section ;
- “relevant expenditure”, in relation to any year, means the sum of the following amounts as estimated by the Secretary of State—

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- (a) the amount of the expenditure for that year falling to be paid out of the rates of a local authority, and
  - (b) an amount equal to the amount receivable by the local authority for that year as grants (within the meaning of section 2(2)(a) of this Act) and as payments under Part V of the Local Government Act 1948, reduced by the amount estimated as aforesaid, in whole or in part, of such payments relating to housing and of such payments of other descriptions falling to be made for that year as the Secretary of State may determine.”.
- 2 In section 3(1) (rate support grant orders), for the words “The aggregate” there shall be substituted the words “ The estimated aggregate ”.
- 3 For section 4 (variation of orders, etc.), there shall be substituted the following section—

**“4 Variation of orders.**

- (1) If it appears to the Secretary of State that, after the time when the amount mentioned in section 2(2)(a) of this Act was determined for any year, the relevant expenditure of local authorities for that year has been or is likely to be substantially increased by reason of—
- (a) an increase which has taken place in the level of prices, costs or remuneration, or
  - (b) the coming into operation of a provision of an enactment passed after this Act,
- and that no account was taken of that increase or, as the case may be, the effect of that provision when the amount mentioned as aforesaid was so determined, he may at any time redetermine for that year the amount and portion mentioned in section 2(2)(a) and (b) of this Act and, by an order made in the like manner and subject to the like provisions as a rate support grant order, may increase the amount fixed by the relevant rate support grant order as the estimated aggregate amount of the rate support grants and any element of the grants for that year.
- (2) The provisions of sections 2 and 3 of this Act relating to consultation and to a report of the considerations leading to a determination under the said section 2 shall apply to a redetermination under this section as they apply to a determination under that section ; and the Secretary of State may, if he considers it practicable, incorporate an order under this section in a rate support grant order.
- (3) In redetermining under this section the amount and portion mentioned in section 2(2)(a) and (b) of this Act, the Secretary of State—
- (a) shall take into account not only the effect of the increase referred to in paragraph (a) of subsection (1) above or, as the case may be, the provision referred to in paragraph (b) of that subsection, but also any future variation in the level of prices and remuneration current at the time of the redetermination which in his opinion will result from any decisions as are referred to in section 2(3)(d) of this Act, and
  - (b) except in the case of a change resulting from the coming into operation of any enactment passed after this Act, shall take no account of any change, as compared with the situation at the time that amount and that portion were determined for the purposes of

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the relevant rate support grant order, in the demand for services giving rise to relevant expenditure, in the need for developing those services or in the extent to which those services have been developed.

- (4) An order made under subsection (1) above in respect of any year shall specify the actual (and not the estimated) aggregate amount of the resources element for that year.
- (5) If, in the case where the Secretary of State proposes to make an order under subsection (1) above in respect of any year, it appears to him that, apart from any provision made by virtue of this subsection, the effect of the order and of any other order under subsection (1) above which he considers likely to be made in respect of that year would be that the ratio between the actual aggregate amount of the resources element for that year and the aggregate amount of the needs element for that year would be significantly different from the ratio (in this subsection referred to as “the expected ratio”) between the estimated aggregate amount of the resources element for that year, as fixed by the relevant rate support grant order, and the aggregate amount of the needs element, as so fixed, he may in the order under subsection (1) above—
- (a) specify as the aggregate amount of the resources element for that year such amount as, in his estimation, will secure that (taking account of the effect of any further orders likely to be made under subsection (1) above in respect of that year) the ratio which the amount so specified will bear to the aggregate amount of the needs element for that year will be the expected ratio; and
  - (b) in order to secure that the total amount paid in respect of the resources element to local authorities entitled to payments in respect of that element does not exceed the amount specified as mentioned in paragraph (a) above, make provision varying the amount payable to each such authority in respect of that element.
- (6) Without prejudice to subsection (5) above, an order made under subsection (1) above with respect to any year may, as respects that year, vary the matters prescribed by the relevant rate support grant order.
- (7) In this section “relevant expenditure” has the same meaning as in section 2 of this Act.”.

4 In section 7(1) (reduction of rates on dwellings by reference to the domestic element), after the words “that year” there shall be inserted the words “ for their area ”.

5 In Part I of Schedule 1 (the needs element)—

- (a) after paragraph 1 there shall be inserted the following paragraph—

“2 (1) Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects any year, make provision for the apportionment of a prescribed part of the needs element among authorities incurring extraordinary expenses, by reference to so much of the estimated extraordinary expenses of each such authority as he may determine to be appropriate to be taken into account for the purposes of this paragraph.

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(2) In this paragraph “extraordinary expenses” means expenses of such categories and for such purposes as the Secretary of State, after consultation with such associations of local authorities as appear to him to be concerned, may determine should be supported by an apportionment under this paragraph ; and in determining the amount of the estimated extraordinary expenses of an authority to be taken into account for any year, the Secretary of State—

- (a) shall have regard to the expected income of that authority for that year ; and
  - (b) may have regard to the extent by which the extraordinary expenses for a previous year exceeded or fell short of the estimated extraordinary expenses of the authority for that year.” ;
- (b) in paragraph 3, for the words “the foregoing paragraphs” there shall be substituted the words “ paragraph 1 above ” and at the end there shall be added the words “ or of a prescribed amount of the needs element to such class of authorities or to any such authority as may be prescribed. ”.

6 For Part II of Schedule 1 there shall be substituted the following Part—

## “PART II

### THE RESOURCES ELEMENT

- 1 No payment in respect of the resources element shall be made to a local authority for any year unless in that year the product of a rate of one penny in the pound for the authority’s area is less than the standard penny rate product for the area.
- 2 Subject to any provision made by virtue of section 4(5) of this Act and to paragraph 3 below, the amount of the resources element payable to a local authority for any year shall be the product of—
  - (a) the number of pence in the pound of the regional, general or district rate, as the case may be or, where the Secretary of State is of the opinion that the local authority have fixed an unnecessarily high rate, such lesser number of pence in the pound of that rate as the Secretary of State considers appropriate, and
  - (b) the difference between the rate products mentioned in paragraph 1 above.
- 3 (1) If, after the amount of the resources element payable to a local authority for any year has been determined under paragraph 2 above—
  - (a) the rateable values of lands and heritages in the authority’s area are reduced with effect from a date on or before that which is relevant for determining the product of a rate of one penny in the pound for the authority’s area for that year ; and
  - (b) the effect of the reduction is to produce a reduction in the said product which is of such a magnitude that, expressed as a percentage of the initially ascertained figure, it exceeds

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such percentage as may be specified for the purposes of this paragraph in regulations made by the Secretary of State ; and

- (c) the authority by notice in writing request the Secretary of State to give a direction under this paragraph ;

the Secretary of State shall direct that the amount of the resources element payable to the authority for that year shall be recalculated in accordance with the following provisions of this paragraph and a further payment on account of that element shall be made to the local authority accordingly.

(2) Where sub-paragraph (1) above applies—

- (a) the product of a rate of one penny in the pound for the local authority’s area for the year concerned shall be recalculated by treating the initially ascertained figure as reduced by the amount of the excess referred to in sub-paragraph (1)(b) above ;
- (b) subject to any provisions made by virtue of section 4(5) of this Act, paragraph 2 above shall have effect accordingly for the purposes of determining the amount which, on the basis of that recalculation, would have been payable to the authority for that year.

(3) The further payment referred to in sub-paragraph (1) above shall be an amount equal to the difference between the amount previously paid to the authority for the year concerned on account of the resources element and the amount determined as mentioned in sub-paragraph (2)(b) above.

(4) In this paragraph “the initially ascertained figure”, in relation to any year, means the product of a rate of one penny in the pound ascertained for the purposes of paragraph 2 above.

(5) The provisions of this paragraph shall have effect notwithstanding that the actual aggregate amount of the resources element for the year concerned may have been specified in an order under section 4(1) of this Act, and if any amount has been so specified it shall be treated as having been increased to such amount as may be necessary to provide for any further payment made to a local authority under this paragraph.”

7 In paragraph 1 of Part III of Schedule 1 (the domestic element), at the end there shall be added the words “ and different amounts in the pound may be so prescribed for the areas of different rating authorities ”.

SCHEDULE 3

Section 16.

BORROWING AND LENDING BY LOCAL AUTHORITIES AND CERTAIN OTHER BODIES AND CERTAIN OF THEIR FUNDS

*Borrowing*

1 F<sup>2</sup>(1) . . . . .  
F<sup>2</sup>(2) . . . . .

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F<sup>2</sup>(3) .....

F<sup>3</sup>(4) .....

F<sup>2</sup>(5) .....

**Textual Amendments**

**F2** Sch. 3 para. 1(1)-(3)(5) repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

**F3** Sch. 3 para. 1(4) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#); [S.I. 1996/323, art. 4\(1\)\(d\)](#), [Sch. 2](#)

F<sup>4</sup><sub>2</sub> .....

**Textual Amendments**

**F4** Sch. 3 paras. 2-4 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

F<sup>4</sup><sub>3</sub> .....

**Textual Amendments**

**F4** Sch. 3 paras. 2-4 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

F<sup>4</sup><sub>4</sub> .....

**Textual Amendments**

**F4** Sch. 3 paras. 2-4 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

- 5 (1) The Secretary of State may by regulations made with the consent of the Treasury—
- (a) prescribe the form of any mortgage to be entered into for the purpose of any borrowing by a local authority,
  - (b) regulate the issue of stocks and bonds or the creation of any other security for any such purpose, including the terms on which they are to be issued or created,
  - (c) regulate the manner of transfer, dealing with and redeeming any mortgage created, or stocks or bonds issued or any other security created for any such purpose,
  - (d) apply all or any of the provisions of sections 194 and 197 of the Act of 1973 (execution of deeds and inspection and deposit of documents) with or without modifications, to any such mortgage, stock, bonds or other security,
  - [<sup>F5</sup>(dd) make provision for the custody and, where appropriate, eventual destruction of documents relating to any such stocks or bonds,]
  - (e) make such incidental, consequential and supplemental provision as appears to the Secretary of State to be necessary or proper for bringing the regulations into operation and giving them full effect.

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(2) Different provisions may be made under this paragraph for securities of different classes.

(3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**Textual Amendments**

**F5** Sch. 3 para. 5(1)(dd) inserted by [Stock Transfer Act 1982 \(c. 41, SIF 69\)](#), **s. 5(2)**

F66 .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(a)

F67 .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(a)

F68 .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(a)

F69 .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(a)

F610 .....

*Loans*

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(a)

F611 .....

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**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

*Loans fund*

**F6**<sup>12</sup> .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

**F6**<sup>13</sup> .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

**F6**<sup>14</sup> .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

**F6**<sup>15</sup> .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

**F6**<sup>16</sup> .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

**F6**<sup>17</sup> .....

**Textual Amendments**

**F6** Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

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F<sup>6</sup>18 .....

**Textual Amendments**  
 F6 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F<sup>6</sup>19 .....

**Textual Amendments**  
 F6 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F<sup>6</sup>20 .....

**Textual Amendments**  
 F6 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F<sup>6</sup>21 .....

**Textual Amendments**  
 F6 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

*Capital, Renewal and Repair Funds*

- 22 (1) Subject to the provisions of this Schedule, a local authority may establish [F<sup>7</sup>any] of the following funds—
- (a) a capital fund, to be used for defraying any expenditure of the authority to which capital is properly applicable, or in providing money for repayment of the principal of loans (but not any payment of interest on loans);
  - (b) a renewal and repair fund, to be used for the purpose of defraying expenditure to be incurred from time to time in repairing, maintaining, replacing and renewing any buildings, works, plant, equipment or articles belonging to the authority.
  - [F<sup>8</sup>(ba) an insurance fund, to be used for the following purposes, namely—
    - (i) where the authority could have insured against a risk but have not done so, defraying any loss or damage suffered, or expenses incurred, by the authority as a consequence of that risk;
    - (ii) paying premiums on a policy of insurance against a risk.]
  - (c) .....
- (2) A fund established by a local authority under this paragraph shall not be used to meet, directly or indirectly, any expenditure incurred by the authority for the purposes of F<sup>9</sup> ...

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[<sup>F10</sup>(c)]

a statutory undertaking of the authority, being a transport, district heating, harbour, dock, pier or ferry undertaking or a market or civic restaurant [<sup>F11</sup>]; and if the renewal and repair fund [<sup>F12</sup>or the insurance fund] is used so to meet expenditure incurred by the authority in relation to any house, or other property, to which their housing revenue account relates, the amount in question shall, subject to paragraph 1(7) of Schedule 4 to the <sup>M1</sup>Housing (Financial Provisions) (Scotland) Act 1972, first to be carried to the credit of that account].

In this sub-paragraph, “pier” and “ferry” do not include a pier or ferry provided under section 2(2) of the <sup>M2</sup>Local Government (Development and Finance) (Scotland) Act 1964.

- (3) Notwithstanding anything in any enactment, pending the application of any such fund as aforesaid for the purposes authorised by this paragraph, the money in the fund shall (unless applied in any other manner authorised by any enactment) be [<sup>F13</sup>used for any purpose for which a local authority may borrow money] or invested in [<sup>F14</sup>accordance with regulations made under section 40 of the Local Government in Scotland Act 2003 (asp 1)].
- (4) The provisions of this paragraph shall be in addition to and not in substitution for any other enactment authorising a local authority to establish a fund for a purpose for which a fund may be established under this paragraph; and a local authority may amalgamate any fund established by them under any other enactment with any corresponding fund established by them under this paragraph.

#### Textual Amendments

- F7** Word substituted by Local Government Act 1988 (c. 9, SIF 81:1, 2), s. 32(1), **Sch. 6 para. 11(2)(a)**
- F8** Sch. 3 para. 22(1)(ba) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(9)(f)(i)** (with s. 128(2)); S.I. 1994/2850, **art. 3(c)(ix)**
- F9** Words in Sch. 3 para. 22(2) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F10** Schedule 3 para. 23(2) subparagraph letter (c) inserted (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 44(c)** (with s. 118(1)(2)(4))
- F11** Words inserted by Housing (Scotland) Act 1986 (c. 65, SIF 61), s. 17
- F12** Words in Sch. 3 para. 22(2) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(9)(f)(ii)** (with s. 128(2)); S.I. 1994/2850, **art. 3(c)(ix)**
- F13** Words in Sch. 3 para. 22(3) substituted (1.4.2016) by The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 (S.S.I. 2016/123), regs. 1(1), **15(2)(a)**
- F14** Words in Sch. 3 para. 22(3) substituted (1.4.2010) by The Local Government Investments (Scotland) Regulations 2010 (S.S.I. 2010/122), regs. 1, **6**

#### Marginal Citations

- M1** 1972 c.46 (61).
- M2** 1964 c. 67.

- 23 (1) Subject to sub-paragraph (2) below, a local authority by whom a capital fund is established under paragraph 22 above may pay into that fund—
- (a) any sums derived from the sale of any property of the local authority, not being property held by them for any such purposes as are mentioned in paragraph 22(2) above; and

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- (b) such sums as the local authority may from time to time by resolution direct; and shall pay into that fund a sum equal to the amount of any income arising from the fund.
- (2) Except with the consent of the Secretary of State, money received from the disposal of any property to which the local authority's housing revenue account relates shall not be paid into any such capital fund.
- (3) All money applied from any such capital fund may, if the local authority think fit, be repaid from the account to which that money is advanced by such annual instalments (with or without interest) and within such period as the local authority may determine.
- 24 (1) A local authority by whom a renewal and repair fund <sup>F15</sup>, or an insurance fund, is established under paragraph 22 above may from time to time pay into that fund such sums as they may by resolution direct.
- (2) The purposes for which any such renewal and repair fund may be applied shall not include the defraying of expenditure of an undertaking of the local authority in respect of which the authority are authorised to provide a reserve fund.

**Textual Amendments**

**F15** Words in Sch. 3 para. 24(1) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(9)(g)** (with s. 128(2)); S.I. 1994/2850, **art. 3(e)(ix)**

<sup>F16</sup>24A .....

**Textual Amendments**

**F16** Sch. 3 para. 24A repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1995/702, **art. 3(e), Sch. 1**

- 25 (1) Notwithstanding anything in any enactment, a local authority may use, for any purpose for which the authority has a statutory borrowing power, any money forming part of, but not for the time being required for the purposes of, any fund of theirs to which this paragraph applies; and where any such money is so used the following provisions of this paragraph shall have effect.
- (2) The money so used shall be repaid to the said fund as follows:—
- (a) it shall be repaid as and when it is required for the purposes of that fund;
- (b) if not required to be repaid <sup>F17</sup>... under paragraph (a) above, it shall be repaid <sup>F18</sup>... as the authority may resolve.
- (3) The statutory borrowing power shall be deemed to be exercised by the use of money under this paragraph as fully in all respects as if a loan of the same amount had been raised in exercise of the power.
- (4) This paragraph applies to any fund established for the repayment of debt, or as a reserve, or for the maintenance, renewal or repair of property, or for superannuation of staff, or for insurance, or otherwise for meeting future expenditure of a capital or non-recurring nature, or for any like purpose.
- (5) In this paragraph “statutory borrowing power” does not include the power to borrow by way of temporary loan or overdraft conferred by paragraph 3 above.

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- (6) The powers conferred by this paragraph are in addition to, and not in derogation of, the powers conferred by or under any other enactment.

#### Textual Amendments

- F17** Word in Sch. 3 para. 25(2)(b) repealed (1.4.2016) by The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 (S.S.I. 2016/123), regs. 1(1), **15(2)(b)(i)**
- F18** Words in Sch. 3 para. 25(2)(b) repealed (1.4.2016) by The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 (S.S.I. 2016/123), regs. 1(1), **15(2)(b)(ii)**

#### Miscellaneous

**F19**26 . . . . .

#### Textual Amendments

- F19** Sch. 3 para. 26 repealed (1.4.2016) by Local Government etc. (Scotland) Act 1994 (c. 39), s. 184(2), Sch. 14; S.S.I. 2016/31, art. 2(a)

27 . . . . . **F20**

#### Textual Amendments

- F20** Sch. 3 para. 27 repealed by Housing (Scotland) Act 1987 (c. 26, SIF 61), ss. 335, 339(2)(3), Sch. 23 para. 23(1)(a), Sch. 24

- 28 (1) Subject to <sup>F21</sup>. . . sub-paragraph (2) below, the provisions of this Schedule shall, subject to any necessary modifications, apply to a joint board having power to borrow money<sup>F22</sup>, the Strathclyde Passenger Transport Authority and a Transport Partnership created by order under section 1 of the Transport (Scotland) Act 2005] as they apply to a local authority.
- (2) The Secretary of State may by regulations make such provisions as seem to him necessary or expedient with respect to the application of the provisions of this <sup>F23</sup>Schedule to—
- [<sup>F24</sup>(a) a joint board; <sup>F25</sup> ...]
- [<sup>F26</sup>(b) the Strathclyde Passenger Transport Authority][<sup>F27</sup>, and
- (c) a Transport Partnership.]
- (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

#### Textual Amendments

- F21** Words in Sch. 3 para. 28(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), Sch. 2
- F22** Words in Sch. 3 para. 28(1) substituted (19.3.2020) by Transport (Scotland) Act 2019 (asp 17), ss. 122(2) (a), 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)

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- F23** Words in Sch. 3 para. 28(2) inserted (19.3.2020) by Transport (Scotland) Act 2019 (asp 17), **ss. 122(2)(b)(i)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)
- F24** Sch. 3 para. 28(2)(a) substituted (1.4.1996) by 1995 c. 25, s. 120(1), **Sch. 22 para. 32(3)(b)** (with ss. 7(6), 115, 117); S.I. 1996/186, **art. 3**
- F25** Word in Sch. 3 para. 28(2) repealed (19.3.2020) by Transport (Scotland) Act 2019 (asp 17), **ss. 122(2)(b)(ii)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)
- F26** Words in Sch. 3 para. 28(2) inserted for the words “Schedule to” to the end (31.3.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(9)(h)(ii)** (with s. 128(2)); S.I. 1996/323, **art. 3**
- F27** Sch. 3 para. 28(2)(c) and word inserted (19.3.2020) by Transport (Scotland) Act 2019 (asp 17), **ss. 122(2)(b)(iii)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)

**F28** 29 .....

#### Textual Amendments

- F28** Sch. 3 para. 29 repealed (1.4.2016) by Local Government etc. (Scotland) Act 1994 (c. 39), s. 184(2), **Sch. 14**; S.S.I. 2016/31, art. 2(a)

**F29** 30 .....

#### Textual Amendments

- F29** Sch. 3 para. 30 repealed (1.4.2016) by Local Government etc. (Scotland) Act 1994 (c. 39), s. 184(2), **Sch. 14**; S.S.I. 2016/31, art. 2(a)

31 In this Schedule, unless the context otherwise requires—

“advance”, in relation to the loans fund and a borrowing account of a local authority, means the transfer of money by way of loan from the loans fund to the appropriate borrowing account in exercise of a statutory borrowing power;

“borrowing account”, in relation to a local authority, means an account of the authority relating to a purpose for which the authority have a statutory borrowing power;

[<sup>F30</sup>“council tax” shall be construed in accordance with the provisions of section 70(1) of the Local Government Finance Act 1992;

“<sup>F30</sup>council water charge” shall be construed in accordance with the provisions of paragraph 6 to Schedule 11 to the Local Government Finance Act 1992;]

[<sup>F31</sup>“community charges” shall be construed in accordance with section 7 (creation and purpose of community charges) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“<sup>F31</sup>community water charges” shall be construed in accordance with paragraph 6 of Schedule 5 to the said Act of 1987;]

“fixed period”, in relation to any sum advanced to a borrowing account or to a relevant authority, means such period not exceeding 30 years from the date of the advance as the local authority determine or such other period as the Secretary of State may determine in any particular case or [<sup>F32</sup>, from time to time, for any class of cases or] for the purpose of any enactment;

“loans fund” means the loans fund established under this Schedule;

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**Changes to legislation:** *Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. 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*

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“mortgage” means a deed containing an assignation by way of security of the funds, rates and revenues of a local authority;

“relevant authority” means any authority to whom a local authority may make a loan under paragraph 10 or 11 above;

“security”, in relation to a local authority, means a mortgage, a bond, a deposit receipt or other document of debt issued by the authority and the security created thereby (including stock created by the authority or a certificate in respect of such stock) by or under any enactment, but does not include . . . <sup>F33</sup> a heritable security or other deed of security or document of debt affecting the common good of an islands area or district;

“statutory borrowing power” means any power to borrow money conferred on a local authority by or under any enactment, but does not include the power of an islands or district council to borrow for the purposes of the common good;

“trustee securities” means any security in which trustees are for the time being authorised by law to invest trust money.

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#### Textual Amendments

- F30** Definitions in Sch. 3 para. 31 of "council tax" and "council watercharge" inserted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 44\(d\)](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2\(c\)](#).
- F31** Definitions in Sch. 3 para. 31 of "community charges" and "community watercharges" (which were inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47\)](#), s. 6, [Sch. 1 para. 36](#)) repealed (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2\(d\)](#).
- F32** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para. 36\(b\)](#)
- F33** Words repealed by [Housing \(Scotland\) Act 1987 \(c. 26, SIF 61\)](#), ss. 335, 339(2)(3), Sch. 23 para. 23(1) (b), [Sch. 24](#)

#### <sup>F34</sup><sup>F34</sup>SCHEDULE 4

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#### Textual Amendments

- F34** [Sch. 4](#) repealed (23.10.2002) by [Scottish Public Services Ombudsman Act 2002 \(asp 11\)](#), s. 25(1), [Sch. 6 para. 1](#); S.S.I. 2002/467, [art. 2](#)

#### <sup>F40</sup><sup>F40</sup>SCHEDULE 5

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*Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. 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**

**F40** Sch. 5 repealed (23.10.2002) by [Scottish Public Services Ombudsman Act 2002 \(asp 11\)](#), s. 25(1), [Sch. 6 para. 1](#); S.S.I. 2002/467, [art. 2](#)

SCHEDULE 6

Section 38(1)

ADAPTATION AND AMENDMENT OF ENACTMENTS

**PART I**

GENERAL ADAPTATION OF ENACTMENTS

**F43**<sub>1</sub> .....

**Textual Amendments**

**F43** Sch. 6 Pt. I para. 1 repealed (19.5.1997) by [1997 c. 29](#), s. 33(2), [Sch. 4](#); S.I. 1997/1097, [art. 3\(d\)](#), [Sch.](#)

2 Any reference in the Valuation Acts or in any enactment having effect by virtue of those Acts to “year”, however expressed, shall be construed as respects the year 1975-76 as a reference to a period commencing on 16th May 1975 and ending on 31st March 1976 and as respects any later year as a period of twelve months ending with 31st March.

**PART II**

MINOR AND CONSEQUENTIAL AMENDMENTS

**Modifications etc. (not altering text)**

**C3** The text of Sch. 6 Pt. II is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

*The Lands Valuation (Scotland) Act 1854 (c. 91)*

1 In section 7 (assessor may call for written statement of rent)—  
 (a) for the words from “within the county or burgh” to “such county or burgh” there shall be substituted the words “ within his area for a return containing such particulars as may be reasonably required for the purpose of enabling him to value the lands and heritages ” ;  
 (b) for the words “of such yearly rent or other particulars as aforesaid” there shall be substituted the words “ in such return ”.

**F44**<sub>2</sub> .....

**Changes to legislation:** Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. 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**

**F44** Sch. 6 Pt. II para. 2 repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

**F45**<sub>3</sub> .....

**Textual Amendments**

**F45** Sch. 6 Pt. II para. 3 repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

4 For section 35 (valuation rolls preserved in the General Register House), there shall be substituted the following section—

**“35 Preservation of valuation rolls by the Keeper of Records.**

The assessor for each valuation area shall as soon as is reasonably practicable after a valuation roll has ceased to be in force transmit the roll to the Keeper of the Records of Scotland for preservation by him.”.

5 In section 42 (interpretation), in the definition of “machinery fixed or attached” (set out in section 1 of the <sup>M3</sup>Lands Valuation (Scotland) Amendment Act 1902) the words “save as herein provided” shall cease to have effect and at the end there shall be added the words “ nor, after the year 1977-78, include any electric motor used in any industrial or trade process, whether in a building or not ”.

**Marginal Citations**

**M3** 1902 c. 25.

*The Sporting Lands Rating (Scotland) Act 1886 (c. 15)*

**F46**<sub>6</sub> .....

**Textual Amendments**

**F46** Sch. 6 Pt. II para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(2)); S.I. 1994/3150, art. 4(d), [Sch. 2](#)

*The Valuation of Lands (Scotland) Acts Amendment Act 1894 (c. 36)*

**F47**<sub>7</sub> .....

**Textual Amendments**

**F47** Sch. 6 Pt. II para. 7 repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

*The Rating and Valuation (Apportionment) Act 1928 (c. 44)*

**F48**<sub>8</sub> .....

*Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. 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**

**F48** Sch. 6 Pt. II para. 8 repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

*The Railways (Valuation for Rating) Act 1930 (c. 24)*

**F49** .....

**Textual Amendments**

**F49** Sch. 6 Pt. II para. 9 repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

10 ..... **F50**

**Textual Amendments**

**F50** Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by **Water (Scotland) Act 1980 (c. 45, SIF 130), Sch. 11**

*The Civic Restaurants Act 1947 (c. 22)*

11 In section 3 (financial provisions), in subsection (1) the words from “and form of the account” to the end, and in subsection (2) the words from “and if the account” to the end shall cease to have effect.

*The Local Government (Scotland) Act 1947 (c. 43)*

12 In section 235 (rating authority may require power to furnish statement of lets)—  
(a) in subsection (1) the words “and of the rents for which the same are let” shall cease to have effect ;  
(b) in subsection (2), for the words “ten pounds” and “twenty pounds” there shall be substituted respectively the words “ £50 ” and “ £100 ”, and the words “or the rent of any of the said lands and heritages” shall cease to have effect.

**F51** 13 .....

**Textual Amendments**

**F51** Sch. 6 Pt. II para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1994/3150, art. 4(d), **Sch. 2**

*The Local Government Act 1948 (c. 26)*

14 In section 100(3) (provisions as to making and division of payments for benefit of local authorities), for the words from “according to their” to the end there shall be substituted the words “ among local authorities or any classess thereof in

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accordance with regulations made by him under section 11 of the Local Government (Scotland) Act 1973.”.

15—16. .... F52

**Textual Amendments**

**F52** Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

*The Rating and Valuation (Scotland) Act 1952 (c. 47)*

F53 17 .....

**Textual Amendments**

**F53** Sch. 6 Pt. II para. 17 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

F54 18 .....

**Textual Amendments**

**F54** Sch. 6 Pt. II para. 18 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

*The Pests Act 1954 (c. 68)*

19 For section 6 (charges for inspection of ships), there shall be substituted the following section—

**“6 Charges for inspection of ships.**

A local authority within the meaning of the Public Health (Scotland) Act 1945 or a port local authority within the meaning of section 172 of the Public Health (Scotland) Act 1897 may impose such charges as appear to the authority to be appropriate for any inspection of a vessel made by an officer of the authority for the purposes of any Order in Council under section 23 of the Prevention of Damage by Pests Act 1949.”.

*The Valuation and Rating (Scotland) Act 1956 (c. 60)*

20 In section 13 (time for giving notices etc.)—

- (a) at the end of subsection (1) there shall be added the words “; and an order under this section may relate to local authorities generally or to any class of local authority”;
- (b) subsection (2) shall cease to have effect.

21 In section 43(1) (interpretation), in the definition of “the Valuation Acts” at the end there shall be added the words “and the Local Government (Scotland) Act 1975”.

22 ..... F55

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**Textual Amendments**

**F55** Sch. 6 Pt. II para. 22 repealed by [S.I. 1978/1176](#), [Sch.](#)

*The Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)*

<sup>F56</sup>23 .....

**Textual Amendments**

**F56** Sch. 6 Pt. II para. 23 repealed (1.4.1996) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#) (with [s. 128\(2\)](#)); [S.I. 1996/323](#), [art. 4\(1\)\(d\)](#), [Sch. 2](#)

24 In section 9 (meaning of product of a rate of one penny in the pound and standard penny rate product)—  
 (a) in subsection (3) for the words from “amount” to the end there shall be substituted the words “ product of the weighted population of the district or islands area and the national standard amount per head for that year. ” ;  
 (b) subsection (4) shall cease to have effect ;  
 (c) in subsection (5) after the word “area” there shall be inserted the words “ and the national standard amount per head ”.

25 In section 15 (proceedings before valuation appeal committees)—  
 (a) in subsection (2) for the words “5 of the Act of 1956” there shall be substituted the words “ 4 of the Local Government (Scotland) Act 1975 and the procedure in appeals and complaints to the committees ” ;  
 (b) for subsection (3) there shall be substituted the following subsection—  
 “(3) Regulations under this section may provide for the amendment or repeal of any enactment which is inconsistent with or superseded by any provision contained in the regulations.”.

26 In section 22 (miscellaneous amendments of Act of 1956 repating to valuation and rating), in paragraph (d) for the words from “in years” to the end there shall be substituted the words “ as he may consider appropriate ”.

27 In section 26(1) (interpretation), in the definition of “year of revaluation” for the words “9 of Act of 1956” there shall be substituted the words “ 37 of the Local Government (Scotland) Act 1975 ”.

*The Public Works Loans Act 1964 (c. 9)*

28 In section 6(1) (re-borrowing powers of public authorities), for the words “section 277(1) of the Local Government (Scotland) Act 1947” there shall be substituted the words “ Scheduel 3 to the Local Government (Scotland) Act 1975 ”.

*The Teaching Council (Scotland) Act 1965 (c. 19)*

<sup>F57</sup>29 .....

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**Textual Amendments**

**F57** Sch. 6 para. 29 repealed (2.4.2012) by [The Public Services Reform \(General Teaching Council for Scotland\) Order 2011 \(S.S.I. 2011/215\)](#), art. 2, [Sch. 7](#)

*The Public Works Loans Act 1965 (c. 63)*

- 30 In section 2 (new form of local loan and automatic charge for securing it)—
- “(b) in relation to Scotland, any local authority within the meaning of the Local Government (Scotland) Act 1973 and any joint board or joint committee of any such local authority” ;
  - (b) in subsection (3), for the words “Part XII of the said Act of 1947” there shall be substituted the words “ Schedule 3 to the Local Government (Scotland) Act 1975 ” ;
  - (c) in subsection (5), for the words “section 261 of the Local Government (Scotland) Act 1947” there shall be substituted the words “ paragraph 8 of Schedule 3 to the said Act of 1975 ”.

*The Housing (Scotland) Act 1966 (c. 49)*

- 31 In Schedule 7 (provisions as to local bonds), in paragraph 6 for the words “Part XII of the Local Government (Scotland) Act 1947” there shall be substituted the words “ Schedule 3 to the Local Government (Scotland) Act 1975 ”.

*The Local Government (Scotland) Act 1966 (c. 51)*

- 32 In section 15 (valuation according to tone of roll), in subsection (1), for the words “for a year other than a year of revaluation” there is substituted the words “ at any time the valuation roll is in force ”.
- 33 In section 24 (liability to be rated in respect of certain unoccupied property)—
- (a) in subsections (1), (4) and (5) for the words “three months” there shall be substituted the words “ six months ”. ;
  - (b) subsections (2) and (3) shall cease to have effect.

<sup>F58</sup>34 .....

**Textual Amendments**

**F58** Sch. 6 Pt. II para. 34 repealed (1.4.1995) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#) (with [s. 128\(2\)](#)); [S.I. 1994/3150](#), art. 4(d), [Sch. 2](#)

- 35 In section 27 (notification of unoccupied dwelling-houses)—
- (a) in subsection (2), the words “subject to the next following subsection” and the words from “and no reduction” to the end shall cease to have effect ;
  - (b) subsection (3) shall cease to have effect ;
  - (c) in subsection (4) for the word “rating” there shall be substituted the word “ local ”.

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- 36 In section 46(1) (general interpretation), in the definition of “year of revaluation” for the words “9 of the Valuation and Rating (Scotland) Act 1956” there shall be substituted the words “ 37 of the Local Government (Scotland) Act 1975 ”.
- 37 In Schedule 2 (valuation of water undertakings)—
- (a) in paragraph 1, the words “and shall enter such value in the valuation roll” shall cease to have effect ;
  - (b) in paragraph 2, for the words “entered in the valuation roll referred to in” there shall be substituted the words “ determined by the Assessor in accordance with ” ;
  - (c) in paragraph 4, for the words “31st December” there shall be substituted the words “ such date as may be prescribed ” ;
  - (d) in paragraph 16, after the words “Assessor shall” there shall be inserted the words “ give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to ” ;
  - (e) in paragraph 17, after the words “and shall” there shall be inserted the words “ give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to ” ;
  - (f) in paragraph 19, for the words “31st December” there shall be substituted “ such date as may be prescribed ” ;
  - (g) paragraph 23 and, in paragraph 27, the definition of “valuation roll” shall cease to have effect.
- 38 In Schedule 3 (rating of unoccupied property), in paragraph 3(6) for the words “349 of the Local Government (Scotland) Act 1947” there shall be substituted the words “ 192 of the Local Government (Scotland) Act 1973 ”.

39 ..... F59

**Textual Amendments**

**F59** Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

*The National Loans Act 1968 (c. 13)*

- 40 In paragraph 1 of Schedule 4 (local loans), for the words “379(1) of the Local Government (Scotland) Act 1947” there shall be substituted the words “ 235(1) of the Local Government (Scotland) Act 1973 ”.

*The Transport Act 1968 (c. 73)*

- 41 In section 12(7)(b) (borrowing powers of Executive), for the words “section 278 of the Local Government (Scotland) Act 1947” there shall be substituted the words “ paragraph 26 of Schedule 3 to the Local Government (Scotland) Act 1975 ”.
- 42 In section 19(1) (transfer of control of bus services to Executive), for the words from “Minister has received” to “a copy of” there shall be substituted the words “ Authority for a designated area have caused to be published ”.

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43 ..... F60

**Textual Amendments**

**F60** Sch. 6 Pt. II para. 43 repealed by [S.I. 1978/1173](#), [Sch.](#)

*The Local Government (Footpaths and Open Spaces) (Scotland) Act 1970 (c. 28)*

44 In section 5 (interpretation), in the definition of “local authority”, for the words “a town council or a county” there shall be substituted the words “, in sections 1 and 2, a regional or islands council, and in section 3, a regional, islands or district”.

*The Breeding of Dogs Act 1973 (c. 60)*

F61 45 .....

**Textual Amendments**

**F61** Sch. 6 para. 45 repealed (30.12.1999) by [1999 c. 11](#), [ss. 10, 11\(2\)](#), [Sch.](#)

*The Local Government (Scotland) Act 1973 (c. 65)*

[F62 46 In section 49 (application of sections 45 to 47 to certain bodies)—  
(a) subsection (1)(b) shall cease to have effect ;  
(b) after subsection (1) there shall be inserted the following subsection:—  
“(1A) Sections 45 to 47 to this Act shall apply to any local valuation panel or valuation appeal committee but as if payments referred to in those sections qwere made by the valuation authority.”.]

**Textual Amendments**

**F62** Sch. 6 Pt. II para. 46 repealed (*prosp.*) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), [ss. 194\(4\), 195\(2\)](#), [Sch. 12 Pt. II](#)

47 In section 94 (capital expenses), after subsection (1) there shall be inserted the following subsection—

“(1A) The giving of approval by a local authoritu as a Passenger Transport Authority to any proposal for expenditure referred to in section 15(1)(c) of the Transport Act 1968 shall be deemed for the purposes of this section to be an incurrinf of liability by the authority to meet capital expenses.”.

48 In section 97(6) (Commission for Local Authority Accounts in Scotland), after the words “includes”, “Audit,” and “accountants, and” there shall be inserted respectively the words “ (a) ”, “ (b) ” and “ (c) ”.

49 In section 113 (persons eligible for rate rebates)—  
(a) for paragraph (b) of subsection (1) there shall be substituted the following paragraph—

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“(b) a person who is the occupier of lands and heritages which are not a dwelling-house, but who resides or is usually resident in a part of the lands and heritages which is used for the purposes of a private dwelling and has at the relevant date a rateable value which does not exceed any limit prescribed ;” ;

- (b) subsection (3) shall cease to have effect ;
- (c) in subsection (4) for the word “paragraph” there shall be substituted the words “ paragraphs (b) and ” and at the end the shall be added the words “ ; but indetermining any such question the sheriff shall have regard to any apportionment shown in the valuation roll ”.

50 In section 125 (school and college councils), after subsection (3) there shall be inserted the following subsections—

“(3A) Notwithstanding any rule of law, a person in minority shall be eligible to be appointed as a member of a scholl or college council.

(3B) Without prejudice to the entitlement of a member of a scholl or college council who is also a member of a body to which sections 45 and 46 of this Act apply to receive allowances under those sections, an eduction authority may pay to any member of such a council—

- (a) in respect of his attendance at a meeting of the council, or
- (b) in rspect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or inconnection with, the discharge of functions of the council,

such allowances, in the nature of those payable under those section, other than subsection (1) of the said section 45, as they think fit, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under subsection (4) of the said section 45 and specified under the said section 46 for the corresponding allowances under those sections.”.

51 In section 183(1) (directions relating to specialist advice), for paragraphs (b) and (c) there shall be substituted the following paragraph—

“(b) under sections 262 and 262A of that Act (designation of, and control of demolition in, conservation areas)”.

52 In section 194 (execution of deeds by local authority and use of seal), in subsection (1), for the words “this Act” there shall be substituted the words “ any enactment ”.

F63 53 .....

**Textual Amendments**  
**F63** Sch. 6 Pt. II para. 53 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

54 In Schedule 7 (meetings and proceedings of local authorities)—

- (a) in paragraph 2(4) after the words “a council” there shall be inserted the words “ and any other business brought before that meeting as a matter of urgency in accordance with the council’s standing orders ” ;

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- (b) in paragraph 5(1) after the word “Act” there shall be inserted the words “and to any provisions of standing orders relating to the suspension of such orders”;
  - (c) in paragraph 5(2) after the word “appointment” there shall be inserted the words “of a member of the council”.
- 55 In Schedule 14 (amendment of enactments relating to roads), paragraphs 55 and 56 shall cease to have effect.
- 56 In Schedule 17 (amendment of enactments relating to water)—
- (a) for paragraph 1 there shall be substituted the following paragraph—
    - “1 (1) Notwithstanding any other provision of this Act or an order made thereunder, any reference in any enactment, order, scheme, regulations, award or byelaws passed or made before the coming into force of this Act—
      - (a) in unspecified terms to a regional water board or the region of such a board (or any expression construed as such a reference by virtue of paragraph 2 of Schedule 2 to the Water (Scotland) Act 1967) or to a constituent board shall be construed respectively as a reference to a water authority or to the limits of supply of such an authority or to a constituent water authority;
      - (b) to a particular regional water board or the region of such a board (or any expression construed as aforesaid) shall be construed respectively as a reference to the water authority responsible for the water undertaking to which the enactment relates or to the limits of supply of such an authority.
    - (2) If there is any doubt as to the identity of the water authority referred to in sub-paragraph (1)(b) above, that authority shall be taken to be such authority as may be specified in a direction given by the Secretary of State.”;
  - (b) ..... F64

**Textual Amendments**

**F64** Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

- 57 In Schedule 23 (amendment of enactments relating to planning), in paragraph 2(b) for the words from “a general” to the end there shall be substituted the words “an islands or district council”.
- 58 In Schedule 29 (repeals), the entry relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 shall cease to have effect and paragraph 9 of Schedule 1 to that Act is hereby revived, and in column 3 of the entry relating to the Local Government (Scotland) Act 1966 for the words “30, subsections (3) and (4). Sections 31 and” there shall be substituted the words “30(4) the words from “section 149” to “Act)”. Section ”.

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*The Housing (Scotland) Act 1974 (c. 45)*

- 59 In section 3 (conditions for approval of applications for improvement grant), in subsection (2)(c)(ii), for the words “last authenticated prior to” there shall be substituted the words “in force on”.

*The House of Commons Disqualifications Act 1975 (c. 24)*

- 60 In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry shall cease to have effect.
- 61 In Part IV of Schedule 1, in the entry relating to Her Majesty’s Lieutenant for a county in Great Britain for the words “Great Britain” there shall be substituted the words “England and Wales”, and after that entry there shall be inserted the following entries—

“Her Majesty’s lord-lieutenant or lieutenant for a region in Scotland.	Any constituency comprising the whole or part of such part of the region as may be determined by Order in Council made by Her Majesty in which the lord-lieutenant holds office or in which the lord-lieutenant or lieutenant discharges his functions.
Her Majesty’s lord-lieutenant or lieutenant for an islands area in Scotland.	Any constituency comprising the whole or part of the islands area for which the lord-lieutenant or lieutenant is appointed or for which the lord-lieutenant holds office.
Her Majesty’s lord-lieutenant or lieutenant for the district or city of Aberdeen, Dundee, Edinburgh or Glasgow.	Any constituency comprising the whole or part of the district in which the lord-lieutenant holds office or for which the lieutenant is appointed.”

*The Northern Ireland Assembly Disqualification Act 1975 (c. 25)*

- 62 In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry shall cease to have effect.

SCHEDULE 7

Section 38(2).

REPEALS

**Modifications etc. (not altering text)**

- C4 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter

Short title

Extent of Repeal

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**Changes to legislation:** Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. 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

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17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act 1854.	<p>Sections 1, 5, 9, 11, 12, 17, 18 and 23.</p> <p>In section 24, the words “in each year”.</p> <p>Section 27.</p> <p>In section 42, in the definition of “machinery fixed or attached” (set out in section 1 of the Lands Valuation (Scotland) Amendment Act 1902), the words “save as herein provided”.</p>
48 & 49 Vict. c. 16.	The Registration Amendment (Scotland) Act 1885.	The whole Act.
57 & 58 Vict. c. 36.	The Valuation of Lands (Scotland) Acts Amendment Act 1894.	Sections 2, 3, 5 and 6.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act 1926.	In section 29, the definition of “valuation roll”.
8 & 9 Geo. 6. c. 18.	The Local Authorities Loans Act 1945.	Section 8.
10 & 11 Geo. 6. c. 22.	The Civic Restaurants Act 1947.	In section 3, in subsection (1) the words from “and the form of the account” to the end, and in subsection (2) the words from “and if the account” to the end.
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act 1947.	<p>Sections 221, 223, 228, 229, 231, 232 and 234.</p> <p>In section 235, in subsection (1), the words “and of the rents for which the same are let” and in subsection (2), the words “or the rent for any of the said lands and heritages”.</p> <p>Paart XII.</p> <p>Schedules 6, 7 and 8.</p>
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	In section 124, in subsection (2), the word “and” at the end of paragraph (a) and paragraph (b), and subsection (3).

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14 & 15 Geo. 6. c. 66.	The Rivers (Prevention of Pollution) (Scotland) Act 1951.	Section 7.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 47.	The Rating and Valuation (Scotland) Act 1952.	In section 3(1), the words “in each year”.
3 & 4 Eliz. 2. c. 13.	The Rural Water Supplies and Sewerage Act 1955.	Section 1(3).
4 & 5 Eliz. 2. c. 60.	The Valuation and Rating (Scotland) Act 1956.	Sections 5, 9, 10 and 11.  Section 13(2). Section 15 and 19. Schedule 2.
10 & 11 Eliz. 2. c. 9.	The Local Government (Financial Provisions etc.) (Scotland) Act 1962.	In section 4(9) the words from “or by any” to the end.  Section 6. Section 7. Section 9. In Schedule 2, paragraph 4.
1963 c. 12.	The Local Government (Financial Provisions) (Scotland) Act 1963.	Section 3.  Section 9(4). Sections 13 and 21. In section 22, paragraphs (a), (b) and (e).
1964 c. 67.	The Local Government (Development and Finance) (Scotland) Act 1964.	Sections 8 to 12.  The Schedule.
1965 c. 63.	The Public Works Loans Act 1965.	Section 2(2).  In the Schedule. paragraph 10.
1966 c. 9.	The Rating Act 1966.	Sections 2, 3 and 4.
1966 c. 51.	The Local Government (Scotland) Act 1966.	In section 6, subsections (3) and (4).  In section 13, paragraphs (a) and (c). Section 14(2).

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		In section 24, subsections (2) and (3).
		Section 25(2).
		In section 27, in subsection (2), the words “subject to the next following subsection” and the words “and nor reduction” to the end, and subsection (3).
		Section 28(3)(a).
		In section 46(1), in paragraph 1, the words “and shall enter such value in the valuation roll”, paragraph 23, and in paragraph 27, the definition of “valuation roll”.
1967 c. 76.	The Road Traffic Regulations Act 1967.	In sections 72(6)(b) and 84B(8)(b) the words “for the purposes of advances under section 8 of the Development and Road Improvement Funds Act 1909”.
1967 c. 78.	The Water (Scotland) Act 1967.	Sections 10 and 17.
1968 c. 13.	The National Loans Act 1968.	In section 6(1), the entry relating to section 1(3)(b) of the Rural Water Supplies and Sewerage Act 1955.
1968 c. 73.	The Transport Act 1968.	In section 15(4), the words from “to the provisions” to the end. Section 138(6).
1970 c. 4.	The Valuation for Rating (Scotland) Act 1970.	In section 2(1), the definition of “valuation roll”.
1972 c. 46.	The Housing (Financial Provisions) (Scotland) Act 1972.	In Schedule 9, paragraphs 2, 3 and 14.
1973 c. 60.	The Breeding of Dogs Act 1973.	Section 1(3).
1973 c. 65.	The Local Government (Scotland) Act 1973.	Section 49(1)(b) and (f).  Section 113(3).  In section 210(1) the words “or under any other

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		enactment” where they first occur.
		In Schedule 9, paragraphs 3, 4, 5, 8, 13 to 15, 45 and 46, in paragraph 54(b) the words from “for the words “burgh or landward area”” to the end, and paragraph 57.
		In Schedule 14, paragraphs 55 and 56 and the entry relating to the Local Government (Footpaths and Open Spaces) (Scotland) 1970.
		In Schedule 17, paragraphs 25, 36 and 40.
		In Schedule 29, the entries relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 and to sections 10 and 17 of the Water (Scotland) Act 1967.
1975 c. 24.	The House of Commons Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry.
1975 c. 25.	The Northern Ireland Assembly Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry.

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**Changes and effects yet to be applied to :**

- s. 7A(2) substituted by 1994 c. 39 Sch. 13 para. 100(3)(a)
- s. 7A(3) repealed by 1994 c. 39 Sch. 13 para. 100(3)(b) Sch. 14
- s. 23(2)(a) substituted by 2005 asp 5 Sch. 3 para. 7(2)
- s. 28(3) words repealed by 2000 asp 7 Sch. 4
- s. 28(3A) repealed by 2000 asp 7 Sch. 4
- s. 29A(3)(b) word substituted by 2005 asp 5 Sch. 3 para. 7(3)
- s. 37(1) word substituted by 2020 asp 4 s. 2(a)
- Sch. 3 para. 5 repealed by 1994 c. 39 Sch. 14
- Sch. 3 para. 31 substituted by 1994 c. 39 Sch. 13 para. 100(9)(j)
- Sch. 6 Pt. 2 para. 46 repealed by 1989 c. 42 Sch. 12 Pt. 2