

---

**Changes to legislation:** Local Government Finance Act 1992, Paragraph 6 is up to date with all changes known to be in force on or before 20 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

---

## SCHEDULES

### SCHEDULE 12

#### PAYMENTS TO LOCAL AUTHORITIES BY SECRETARY OF STATE: SCOTLAND

##### PART II

##### NON-DOMESTIC RATING ACCOUNTS

###### *The accounts*

6 (1) In accordance with this Part of this Schedule the Secretary of State shall keep, in respect of the financial year 1993-94 and each subsequent financial year, an account (to be called a non-domestic rating account).

[<sup>F1</sup>(2) The Scottish Ministers shall send each account kept by them in accordance with subparagraph (1) to the Auditor General for Scotland for auditing.]

---

##### Textual Amendments

**F1** Sch. 12 para. 6(2) substituted for Sch. 12 para. 6(2)(3) (1.4.2002) by [The Public Finance and Accountability \(Scotland\) Act 2000 \(Consequential Modifications\) Order 2002 \(S.S.I. 2002/176\)](#), [art. 6](#)

**Changes to legislation:**

Local Government Finance Act 1992, Paragraph 6 is up to date with all changes known to be in force on or before 20 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.

[View outstanding changes](#)

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

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

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

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)