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*Changes to legislation: Greater London Authority Act 1999, Cross Heading: Accounts and funds is up to date with all changes known to be in force on or before 23 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*

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## SCHEDULES

### SCHEDULE 23

#### ROAD USER CHARGING

##### *Accounts and funds*

- 15 (1) A charging authority shall keep an account [<sup>F1</sup>relating to] each of the authority's charging schemes.
- (2) Each of the following bodies, namely—
- (a) the Authority,
  - (b) Transport for London, and
  - (c) a London borough council,
- shall keep an account [<sup>F1</sup>relating to] the sums received by the body which represent net proceeds of charging schemes for which the body is not the charging authority.
- (3) [<sup>F2</sup>Each] of the bodies required to keep an account under sub-paragraph (1) or (2) above shall prepare a statement of that account for [<sup>F2</sup>each financial year].
- (4) A statement of account required to be prepared under sub-paragraph (3) above for any financial year shall be published—
- (a) in the case of a statement of account prepared by Transport for London, in the annual report of Transport for London under section 161 of this Act for that year;
  - (b) in any other case, in the annual accounts for that year of the body which prepared the statement of account.
- [<sup>F3</sup>(4A) Regulations may make further provision relating to—
- (a) accounts required to be kept under sub-paragraph (1) or (2) above (including provision requiring or allowing the keeping of consolidated accounts relating to more than one charging scheme); and
  - (b) the preparation and publication of statements of such accounts.]
- (5) At the end of each financial year—
- (a) any deficit in an account required to be kept under sub-paragraph (1) or (2) above shall be made good out of the body's general fund; and
  - (b) any surplus in any such account [<sup>F4</sup>(after the application of any of the net proceeds in accordance with the following provisions)] shall be dealt with in accordance with sub-paragraphs (6) and (7) below.
- (6) Any such surplus shall be applied towards making good to the general fund any amount charged to that fund under sub-paragraph (5)(a) above in respect of the account in question in the ten years immediately preceding the financial year in question.

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- (7) So much of any surplus as remains after the application of sub-paragraph (6) above shall be carried forward in the account in question to the next financial year.
- (8) In the application of this paragraph in relation to Transport for London, any reference to its general fund shall be taken as a reference to its gross income.

#### Textual Amendments

- F1** Words in Sch. 23 para. 15(1)(2) substituted (E.W.) (1.2.2001 (E.) and otherwise *prosp.*) by 2000 c. 38, ss. 199, 275(1), **Sch. 13 para. 9(1)(2)** (with s. 196); S.I. 2001/57, art. 3(2), Sch. 3 Pt. I (subject to savings in **Sch. 3 Pt. II**)
- F2** Words in Sch. 23 para. 15(3) substituted (E.W.) (1.2.2001 (E.) and otherwise *prosp.*) by 2000 c. 38, ss. 199, 275(1), **Sch. 13 para. 9(1)(3)** (with s. 196); S.I. 2001/57, art. 3(2), Sch. 3 Pt. I (subject to savings in **Sch. 3 Pt. II**)
- F3** Sch. 23 para. 15(4A) inserted (E.W.) (1.2.2001 (E.) and otherwise *prosp.*) by 2000 c. 38, ss. 199, 275(1), **Sch. 13 para. 9(1)(4)** (with s. 196); S.I. 2001/57, art. 3(2), Sch. 3 Pt. I (subject to savings in **Sch. 3 Pt. II**)
- F4** Words in Sch. 23 para. 15(5)(b) inserted (E.W.) (1.2.2001 (E.) and otherwise *prosp.*) by 2000 c. 38, ss. 199, 275(1), **Sch. 13 para. 9(1)(5)** (with s. 196); S.I. 2001/57, art. 3(2), Sch. 3 Pt. I (subject to savings in **Sch. 3 Pt. II**)

#### Commencement Information

- I1** Sch. 23 para. 15 wholly in force at 3.7.2000; Sch. 23 para. 15 not in force at Royal Assent see s. 425(2); Sch. 23 para. 15 in force for certain purposes at 8.5.2000 and at 3.7.2000 in so far as not already in force by S.I. 2000/801, art. 2(2)(b)(c), Sch. Pts. 2, 3

**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):

- s. 334(2A)-(2E) substituted for s. 334(2)-(6) by [2023 c. 55 s. 95\(2\)](#)
- s. 334(9)-(11) inserted by [2023 c. 55 s. 95\(3\)](#)
- s. 337(1A) inserted by [2023 c. 55 s. 96\(1\)\(c\)](#)
- s. 337(2)(ca) inserted by [2023 c. 55 Sch. 6 para. 15](#)
- Sch. 23 para. 1(3A) inserted by [2023 c. 55 s. 244\(2\)](#)
- Sch. 23 para. 3A3B and cross-heading inserted by [2023 c. 55 s. 244\(3\)](#)
- Sch. 23 para. 4(2A)(2B) inserted by [2023 c. 55 s. 244\(4\)](#)
- Sch. 23 para. 4A and cross-heading inserted by [2023 c. 55 s. 244\(6\)](#)