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STATUTORY INSTRUMENTS

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**1997 No. 1979 (S. 141)**

**LOCAL GOVERNMENT, SCOTLAND**

The Accounts Commission for  
Scotland (Financial Year) Order 1997

*Made* - - - - *4th August 1997*  
*Coming into force* - - *1st September 1997*

The Secretary of State, in exercise of the powers conferred on him by section 4(3) of the Audit (Miscellaneous Provisions) Act 1996(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

**Citation and commencement**

1. This Order may be cited as the Accounts Commission for Scotland (Financial Year) Order 1997 and shall come into force on 1st September 1997.

**Financial year of Commission**

2. Subsections (1) and (2) of section 4 of the Audit (Miscellaneous Provisions) Act 1996 shall first have effect in relation to the period from 1st April 1997 to 31st October 1997.

St Andrew's House,  
Edinburgh  
4th August 1997

*Malcolm Chisholm*  
Parliamentary Under Secretary of State, Scottish  
Office

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Section 4 of the Audit (Miscellaneous Provisions) Act 1996 makes provision for changing the financial year of the Accounts Commission for Scotland so that it will in future end on 31st October, rather than on 31st March as at present. This Order makes provision for the transition to the new system, so that the period from 1st April to 31st October 1997 will constitute a financial year of the Commission.