(*d*) in regulation 11 the words "or of any Exchequer Transitional Grant" shall be omitted.

Dated this 30th day of April, 1954.

James Stuart,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

The regulations apply to the Exchequer Equalisation and Transitional Grants payable to counties and burghs under the Local Government (Financial Provisions) (Scotland) Act, 1954, the same arrangements as to the manner and times of payments as are laid down in the Local Government (Payment of Grants, etc.) (Scotland) Regulations, 1949, with regard to the Exchequer Equalisation Grants payable under Part II of the Local Government Act, 1948.

Normally payments will be made by two-monthly instalments.

As far as possible approximately 90 per cent. of the sum payable for any year is to be paid in that year and the balance in the year following. In the first instance, however, payments must be based upon estimates, and provision is made for the adjustment from time to time of outstanding instalments, for the making of further payments, and for the recovery of sums overpaid in the light of successive estimates. A final adjustment is to be made in respect of each grant when the conclusive calculation of that grant has been notified to the council concerned.

Exchequer Transitional Grants will be paid in like manner and in similar instalments on the same dates as the Exchequer Equalisation Grants.

1954 No. 227 (S. 23)

The Local Government (Payment of Grants for the Year 1953-54) (Scotland) Regulations, 1954

Made - - - -	*2nd March,* 1954
Laid before Parliament	*3rd March,* 1954
Coming into Operation	*4th March,* 1954

In exercise of the powers conferred on me by section 31 of the Local Government Act, 1948(**a**), as extended by subsection (3) of section 1 of the Local Government (Financial Provisions) (Scotland) Act, 1954(**b**), I hereby make the following regulations:—

1. These regulations may be cited as the Local Government (Payment of Grants for the Year 1953-54) (Scotland) Regulations, 1954, and shall come into operation on the 4th day of March, 1954.

(**a**) 11 & 12 Geo. 6. c. 26. (**b**) 2 & 3 Eliz. 2. c. 13.

2.—(1) In these regulations—

(*a*) "the Act of 1954" means the Local Government (Financial Provisions) (Scotland) Act, 1954; and

(*b*) "the 1949 Regulations" means the Local Government (Payment of Grants, etc.) (Scotland) Regulations, 1949(**a**).

(2) In relation to the joint county council of a combined county constituted by section 118 of the Local Government (Scotland) Act, 1947(**b**), any reference in these regulations to the town council of a small burgh shall be construed as including a reference to the county council of each constituent county of the combined county.

(3) The Interpretation Act, 1889(**c**), shall apply to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

3.—(1) Subject to the provisions of these regulations, where in pursuance of subsection (3) of section 1 of the Act of 1954 any sum falls to be repaid by a county council to the town council of a small burgh—

(*a*) an amount equal to that sum shall be deducted by the Secretary of State from the balance, if any, unpaid at the commencement of these regulations of the amount payable (in accordance with the 1949 Regulations) to the county council in the year 1953-54 by way of Exchequer Grant, and any amount so deducted shall be deemed to have been paid by the county council to the town council towards satisfaction of the repayment, and

(*b*) an amount equal to the amount so deducted shall be added by the Secretary of State to any amount payable as aforesaid to the town council by way of Exchequer Grant in the year 1953-54.

(2) Subject to the provisions of these regulations, where in pursuance of subsection (3) of section 1 of the Act of 1954 any sum falls to be paid in terms of a supplementary requisition by the town council of a small burgh to a county council—

(*a*) an amount equal to that sum shall be deducted by the Secretary of State from the balance, if any, unpaid at the commencement of these regulations of the amount payable (in accordance with the 1949 Regulations) to the town council in the year 1953-54 by way of Exchequer Grant, and any amount so deducted shall be deemed to have been paid by the town council to the county council towards satisfaction of the payment due in terms of the supplementary requisition, and

(*b*) an amount equal to the amount so deducted shall be added by the Secretary of State to any amount payable as aforesaid to the county council by way of Exchequer Grant in the year 1953-54.

4.—(1) Where in pursuance of these regulations any additions or deductions fall to be made to or from the amount payable by way of Exchequer Grant in respect of the year 1953-54 to a county council the apportionment required by section 7 of the Act of 1954 shall be carried out as though those additions or deductions had not been made (or, as the case may be, were not to be made), and thereafter the sum apportioned to the county

(**a**) S.I. 1949/1616 (1949 I, p. 2493).
(**b**) 10 & 11 Geo. 6. c. 43.
(**c**) 52 & 53 Vict. c. 63.

council under paragraph (*a*) of subsection (1) of the said section 7 shall be increased or reduced, as the case may be, by an amount equal to the sum of the additions or deductions.

(2) For the purposes of subsection (2) of section 9 of the Act of 1954 any amount by which the sum apportioned to a county council under the said paragraph (*a*) is increased as aforesaid shall be deemed to have been apportioned to the council under that paragraph.

5.—(1) The Secretary of State may direct that these regulations shall not apply to any particular transaction to which they otherwise would apply and if he does so the regulations shall not apply to that transaction accordingly.

(2) Any direction given under this regulation shall be intimated in writing to the councils concerned.

Dated this 2nd day of March, 1954.

James Stuart,

One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

The Local Government (Financial Provisions) (Scotland) Act, 1954, which received the Royal Assent on 10th February, 1954, increases the amount of Exchequer equalisation grant payable to Scottish local authorities with retrospective effect to the 16th May, 1953. Under section 214 of the Local Government (Scotland) Act, 1947, county councils are required to issue requisitions to small burghs not later than the 15th July in any financial year, in respect of expenditure by the county council for the year on functions for which burghs are included within the county. If the new Act had been in force before the 15th July, 1953, the amounts of the requisitions then issued for 1953-54 would have been different from what they actually were, because in fixing them county councils would have taken into account the different amounts of grant payable under the Act in respect of their expenditure on functions for which burghs are included in the county.

In the absence of other provision by regulations, section 1 (3) of the Act of 1954 requires the county councils to repay to town councils any sums over-requisitioned, or to issue supplementary requisitions for any sums under-requisitioned, by the requisition for 1953-54.

The Regulations eliminate the necessity for these transactions by providing that the Secretary of State shall adjust the payments made to any council by way of Exchequer Grant in the year 1953-54 by adding any sum due to them under section 1 (3) from another council and deducting any sum similarly due from them to another council.