The rate determined by this paragraph shall be deemed to cover a continuous period of absence of twenty-four hours".

Dated this 24th day of July, 1959.

J. S. Maclay,
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 effect of these Regulations is to increase the maximum rates payable for day and night subsistence allowances by bodies specified in Part VI of the Local Government Act, 1948, to their members who, in the performance of approved duty as defined by section 115 of that Act, incur expenditure by way of subsistence expenses.

1959 No. 1063 (S. 61)

The Town Development (Exchequer Contributions) (Scotland) Regulations, 1959

Made - - - -	15*th June*, 1959
Laid before Parliament	18*th June*, 1959
Coming into Operation	19*th June*, 1959

In exercise of the powers conferred on me by section 14 of the Housing and Town Development (Scotland) Act, 1957(**a**), and section 173 of the Housing (Scotland) Act, 1950(**b**), and of all other powers enabling me in that behalf, I hereby, with the consent of the Treasury, make the following regulations:—

PART I

GENERAL

Citation, Commencement and Interpretation

1. These regulations may be cited as the Town Development (Exchequer Contributions) (Scotland) Regulations, 1959, and shall come into operation on the 19th day of June, 1959.

2.—(1) In these regulations, except where the context otherwise requires—

"the Act" means the Housing and Town Development (Scotland) Act, 1957;

"financial year" means the year commencing on the 16th day of May or, in the case of a local authority with respect to which special provision is made in a local Act, such other year as may be fixed by the local Act;

(**a**) 5 & 6 Eliz. 2. c. 38. (**b**) 14 Geo. 6. c. 34.

" preliminary development " in relation to land situated within the area to which a town development scheme relates, means the carrying out of any work determined by the Secretary of State either generally or in relation to particular land to be—

(*a*) work preparatory to the development of the land for the purposes of executing the scheme, or

(*b*) work comprised in the initial stages of such development;

" relevant date " in relation to an act or event means the sixteenth day of November occurring in the same financial year as that in which the act or event occurred.

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

General Conditions

3. Any payment of contributions under these regulations in relation to a town development scheme shall be subject to the conditions that the receiving authority shall—

(*a*) perform the duties imposed on them in pursuance of the scheme in a reasonably expeditious manner;

(*b*) have kept such records and furnished such information and returns as may be required by the Secretary of State in connection with his functions under these regulations; and

(*c*) have produced to the auditor of their accounts and, when called upon to do so, to an authorised officer of the Secretary of State the said records and copies of the said information and returns, together with any references, plans or other relative documents, certificates and vouchers which the said auditor or authorised officer may require.

General provisions as to payment of contributions

4.—(1) Claims in respect of contributions payable under these regulations shall be submitted at such times and in such form as the Secretary of State may determine and an advance or advances of such proportion as the Secretary of State may determine of the estimated amount of the contributions payable in accordance with these regulations may be paid on account. The balance of the contributions payable shall be paid and any excess of advances over the contributions payable shall be recoverable after the accounts of the expenditure in respect of which the claim has been made have been audited and certified and the contributions payable have been ascertained.

(2) Where he considers it expedient in the case of expenditure incurred by a receiving authority in the execution of a town development scheme in respect of which contributions have been paid under these regulations for a period of not less than ten years, the Secretary of State may, after consultation with the receiving authority and in lieu of making payment in respect of that expenditure of further contributions calculated in accordance with the following provisions of these regulations, make payment of a single contribution of such amount as he may with the consent of the Treasury determine.

(3) Where in any financial year, the amount arrived at under—

(i) sub-paragraph (*b*) of paragraph (1) of Regulation 6, or

(ii) sub-paragraph (*b*) of paragraph (1) of Regulation 8

(a) 52 & 53 Vict. c. 63.

as the case may be, exceeds the amount arrived at under sub-paragraph (*a*) of that paragraph, the Secretary of State may, for the purposes of calculating the amount of contributions payable by him under these regulations in respect of that financial year, apply the excess in reduction of any expenditure incurred in the financial year in respect of which contributions would, but for the reduction, be payable.

(4) Any contribution payable under these regulations shall be calculated to the nearest pound, a fraction of a pound, in the final result, being ignored or reckoned as a pound according as it is, or is not, less than ten shillings.

PART II

CONTRIBUTIONS IN RESPECT OF THE ACQUISITION, CLEARING AND PRELIMINARY DEVELOPMENT OF LAND

Expenditure eligible for contributions under this Part

5.—(1) Contributions shall be payable by the Secretary of State to receiving authorities towards expenditure incurred by them in the execution of a town development scheme being expenditure in connection with—

(*a*) the acquisition of land approved by the Secretary of State situated within the area to which the scheme relates ; or

(*b*) the clearing or preliminary development of such land.

(2) For the purposes of these regulations land situated within the area to which a town development scheme relates and appropriated by a receiving authority with the approval of the Secretary of State for a purpose connected with the execution of the scheme shall be treated as if it had been acquired for that purpose and at a cost of such amount as shall be determined by the Secretary of State.

(3) The expenditure which may be reckoned for the purpose of these regulations as expenditure incurred in connection with the acquisition and clearing and preliminary development of land shall be such as may be approved by the Secretary of State after deduction of such contributions, grants, receipts, credits or other items received by or due to the receiving authority in respect of the land concerned as the Secretary of State may determine, and such expenditure may include any sums, or any part of any sums, paid by the receiving authority in connection with any restriction imposed by or under any enactment on the development or use of any land to which the scheme relates (whether by way of compensation or by way of contribution towards damage or expense incurred in consequence of the restriction).

Calculation and amount of contribution

6.—(1) Subject to the provisions of Regulation 4 of these regulations contributions in respect of the expenditure referred to in paragraph (1) of Regulation 5 shall be payable annually for such period as the Secretary of State may, with the consent of the Treasury, determine (but not exceeding sixty years) and shall in respect of each financial year be 75 per cent. of the amount arrived at by—

(*a*) taking in respect of any such expenditure as is defrayed out of money borrowed by the receiving authority the amount of the notional loan charges calculated by reference to the expenditure so defrayed up to the end of the financial year for which the contributions are being calculated and adding to that amount the amount of any such expenditure as is defrayed in that financial year otherwise than as aforesaid ;

(*b*) taking—

(i) the amount of the annual equivalent of such capital receipts of the receiving authority referable to the appropriation, sale or disposal of land situated within the area to which the town development scheme relates, plus

(ii) such amount of—

(A) any receipts, not being capital receipts, so referable, and

(B) any income received in respect of the balance of the land held by the receiving authority within the area

during that financial year

as the Secretary of State shall at the end of the year determine ; and

(*c*) subtracting from the total amount arrived at under sub-paragraph (*a*) of this paragraph the total amount arrived at under sub-paragraph (*b*) thereof.

(2) In this Regulation—

(*a*) " notional loan charges " means, in relation to any expenditure, the amount of the annual payment that would be required to repay that expenditure if it had been borrowed from the Public Works Loan Commissioners on the relevant date in relation to the defrayal of the expenditure and were repayable, together with interest at the rate appropriate to such a borrowing, by equal annual instalments of principal and interest combined over such period not exceeding sixty years as the Secretary of State may determine ;

(*b*) " the annual equivalent " in relation to a capital receipt means the amount of the annual payment that would be required to repay an amount equal to such capital receipt, if that last mentioned amount had been borrowed from the Public Works Loan Commissioners on the relevant date in relation to the appropriation, sale or disposal, as the case may be to which the capital receipt is referable and were repayable, together with interest at the rate appropriate to such a borrowing, by equal annual instalments of principal and interest combined over a period of sixty years.

PART III

CONTRIBUTIONS IN RESPECT OF THE PROVISION OF WATER SUPPLY OR SEWERAGE SERVICES

Expenditure eligible for contributions under this Part

7.—(1) Contributions shall be payable by the Secretary of State to receiving authorities towards expenditure incurred by them in the execution of a town development scheme being expenditure in connection with the provision for purposes of the scheme of any water supply or sewerage service.

(2) The expenditure which may be reckoned for the purposes of these regulations as expenditure incurred in any financial year in connection with the provision of any water supply or sewerage service for purposes of a town development scheme shall be—

(*a*) in the case of any water supply or sewerage service provided by a public authority, not being the receiving authority,

(i) an amount equal to such annual charges as may have been recovered from the receiving authority by that public authority under

subsection (1) of section 12 of the Act in respect of such provision, together with the annual equivalent of any capital sum which may have been so recovered up to the end of the financial year for which the contributions are being calculated ; or

(ii) such amount as the Secretary of State may determine to be referable to the provision of the water supply or sewerage service for purposes of the scheme,

whichever is the less ; and

(*b*) in the case of any water supply or sewerage service provided by the receiving authority,

(i) the annual equivalent of any capital sum which may have been disbursed by the receiving authority on the provision of water supply or sewerage service, as the case may be, up to the end of the financial year for which the contributions are being calculated, being a sum which the Secretary of State determines to be referable to the provision of the water supply or sewerage service for purposes of the scheme ;

together with—

(ii) such other charges as may have been incurred by the receiving authority on the provision of water supply or sewerage services and as the Secretary of State may determine to be so referable ;

and under deduction of—

(iii) such sums as may have been received by the receiving authority (other than sums raised by rate or by requisition or received by way of Exchequer contributions under these regulations) in respect of the provision of water supply or sewerage services and as the Secretary of State may determine to be so referable.

(3) In this Regulation " the annual equivalent of any capital sum " means the amount of the annual payment that would be required to repay the sum concerned if such sum had been borrowed from the Public Works Loan Commissioners on the relevant date in relation to the disbursal of the sum and were repayable together with interest at the rate appropriate to such a borrowing, by equal annual instalments of principal and interest combined over a period of thirty years.

Calculation and amount of contributions

8.—(1) Subject to the provisions of Regulation 4 of these regulations, contributions in respect of expenditure incurred in connection with the provision for the purposes of a town development scheme of any water supply or sewerage service shall be payable annually for such period as the Secretary of State may, with the consent of the Treasury, determine (but not exceeding sixty years) and shall in respect of each financial year be 75 per cent of the amount arrived at by—

(*a*) taking the amount in that financial year of the expenditure reckoned as expenditure in connection with the provision of water supplies or sewerage services for purposes of the scheme in accordance with paragraph (2) of Regulation 7 of these regulations ;

(*b*) taking the amount in that financial year of the notional rate income referable to the area to which the scheme relates ; and

(*c*) subtracting from the amount arrived at under sub-paragraph (*a*) of this paragraph the amount arrived at under sub-paragraph (*b*) thereof.

(2) In this Regulation " the notional rate income referable to the area to which the scheme relates " means with reference to any financial year the amount which would be produced in that financial year in the part of the receiving authority's district to which the scheme relates if the receiving authority were to levy therein the rate or rates which they would have required to levy in the remaining part of their district in order to produce a sum equivalent to the total sum expended in that year in their district on the provision of water supply or sewerage services as the case may be less the expenditure referred to in sub-paragraph (*a*) of the foregoing paragraph.

(Sgd.) *J. S. Maclay,*
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
12th June, 1959.

We consent,

(Sgd.) *R. Brooman-White,*
(Sgd.) *Michael Hughes-Young,*
Two of the Lords Commissioners of Her Majesty's Treasury.

15th June, 1959.

EXPLANATORY NOTE

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

These Regulations made under section 14 of the Housing and Town Development (Scotland) Act, 1957, provide—

(1) for payment of Exchequer contributions to receiving authorities towards expenditure incurred in the execution of a town development scheme in connection with

(*a*) the acquisition of land in the area of the scheme,

(*b*) the clearing or preliminary development of such land, or

(*c*) the provision of water supplies or sewerage services for the scheme:

(2) for determining the basis and method of calculation of such contributions—which will represent 75 per cent. of the net annual deficiency incurred by the local receiving authority on the above items of expenditure—and for laying down the terms and conditions of payment.