

# Shetland Islands in full

The council tax bill and who receives it, spending by service, payments over £500, senior pay, the report card and how the council compares.

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**This is a snapshot.** It was generated on 25 September 2026 and does not change. The figures may have been updated since: the live version is at <https://whereyourmoneygoes.co.uk/reports/#council-shetland-islands>.

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# Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

## Shetland Islands: your area

|                                                                                                |                                                                   |                                                |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------|
| <b>£1,488</b><br>Band D council tax, 2026-27<br>+£101 (+7.3%) vs 2025-26<br>As of 6 April 2026 | <b>–£53,000</b><br>Parking deficit, 2024-25<br>As of 6 April 2024 | <b>20.5%</b><br>Household waste recycled, 2024 |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------|

## Council tax in Shetland Islands

|                                                                                           |                                                         |                                                                                                         |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>£1,488</b><br>Band D a year, 2026-27<br>+£101 (+7.3%) vs 2025-26<br>As of 6 April 2026 | <b>£992</b><br>Band A, the lowest<br>As of 6 April 2026 | <b>–£166</b><br>Band D against the Scotland<br>average of £1,653<br>Below average<br>As of 6 April 2026 |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

## Where your council tax goes in Shetland Islands

|                                                                |                                                                                     |                                                                    |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>£1,487.90</b><br>Band D bill, 2026-27<br>As of 6 April 2026 | <b>£1,487.90</b><br>Goes to Shetland Islands itself<br>(100%)<br>As of 6 April 2026 | <b>£647.57</b><br>Largest line: education<br>As of 3 February 2026 |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------|

## Parking income in Shetland Islands

|                                                                              |                                                                           |                                                                               |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>£–0.05m</b><br>Parking deficit<br>–£0.04m (–253.3%) vs 2023–24<br>2024–25 | <b>£0.06m</b><br>Parking income<br>–£0.03m (–35.5%) vs 2023–24<br>2024–25 | <b>£0.11m</b><br>Spending on parking<br>+£0.01m (+4.6%) vs 2023–24<br>2024–25 |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------|

# Shetland Islands: your area

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/your-area/shetland-islands/>

Shetland Islands sets a Band D council tax of **£1,488** for 2026-27, 31 of 32 councils in Scotland from the highest. Police: Police Scotland. Fire and rescue: Scottish Fire and Rescue Service. Health: NHS Shetland. This page links to everything the site holds on the area; the full bill, the report card and parking each have a page of their own.

## Key figures

**£1,488**

Band D council tax, 2026-27  
+£101 (+7.3%) vs 2025-26  
As of 6 April 2026

**-£53,000**

Parking deficit, 2024-25  
As of 6 April 2024

**20.5%**

Household waste recycled, 2024

**93%**

Reserves as a share of spending,  
2024-25

## What is the council tax in Shetland Islands?

Band D is **£1,488** a year for 2026-27, and Band A, the lowest, **£992**. That is £166 below the Scotland average of £1,653, 31 of 32 in Scotland from the highest.

[Every band, who gets the money and how Shetland Islands compares](#)

[Where your council tax goes: from your bill to each service](#)

## How does the council compare?

- Council tax rise this year 7.3% Higher than the Scotland figure of 7.1%
- Reserves as a share of net spending 93% Higher than the Scotland figure of 16%
- Recycling rate 20.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 50.8% Lower than the Scotland figure of 62.9%

Each figure is set against the figure for Scotland as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the [methodology page](#).

[The full report card: complaints, finances, audit, pay and services](#)

## Roads, bins and planning

Roads, recycling and planning in Shetland Islands

| Measure                                       | Figure | Period  |
|-----------------------------------------------|--------|---------|
| Household waste reused, recycled or composted | 20.5%  | 2024    |
| Planning decisions made on time               | 50.8%  | 2024-25 |

Road condition is not published in the same form for Scotland councils. Road condition is from the Department for Transport; each figure is compared with Scotland as a whole in the [report card](#).

## What does the council make from parking?

### Parking income and surplus for Shetland Islands

| Authority        | Year    | Income  | Surplus  |
|------------------|---------|---------|----------|
| Shetland Islands | 2024-25 | £60,000 | -£53,000 |

What the law lets a council spend a parking surplus on is on [parking fines and council parking income](#).

## Who is your MP?

A council area can span several constituencies, so your MP depends on your address. Enter your postcode in the box at the top of this page to see your MP and what their office cost, or [find any MP by name or constituency](#).

## How much crime is recorded here?

Police Scotland does not publish to police.uk, so Scotland is not on the site's crime map. The Scottish Government publishes [recorded crime in Scotland](#) for each council area.

### Your police precept

There is no police precept here: Police Scotland is funded by the Scottish Government. Police Scotland serves the whole of Scotland, and its budget is set and spent nationally.

[Police Scotland: funding, precept and results for the whole force](#)

## Who runs police, fire, health and ambulances here?

### The bodies that serve Shetland Islands, and their latest money

| Service             | Body                             | Latest           | Per resident |
|---------------------|----------------------------------|------------------|--------------|
| Police              | Police Scotland                  | £1.4bn (2024-25) | £252         |
| Fire and rescue     | Scottish Fire and Rescue Service | £305m (2023-24)  | £55.45       |
| Ambulance           | Scottish Ambulance Service       | £479m (2024-25)  | £86.31       |
| NHS                 | NHS Shetland                     | £82m (2024-25)   | £3,606       |
| Roads               | Shetland Islands                 | £7m (2024-25)    | £298         |
| Schools             | Shetland Islands                 | £59m (2024-25)   | £2,575       |
| Council spending    | Shetland Islands                 | £123m (2024-25)  | £5,399       |
| Social care         | Shetland Islands                 | £45m (2024-25)   | £1,983       |
| Housing             | Shetland Islands                 | £2m (2024-25)    | £103         |
| Waste and recycling | Shetland Islands                 | not published    | —            |

Each body serves a wider area than Shetland Islands, and its money is for the whole of that area. Its page has its funding over time and what is recorded alongside it; [public services near you](#) looks them up for any postcode. Water is not covered yet: see [Scottish Water](#).

Which bodies cover Shetland Islands: ONS lookups of local authorities to police force areas, fire and rescue authorities, integrated care boards and local health boards (Open Government Licence v3.0).

## How does Shetland Islands look against other councils?

See Shetland Islands on [the council map](#), alongside every other council on council tax, complaints, reserves, audit and inspections, or [browse every council](#).

## Common questions

- How much is council tax in Shetland Islands? Band D is £1,488 a year for 2026-27. [Every band](#).
- Which police force covers Shetland Islands? Police Scotland. Fire and rescue: Scottish Fire and Rescue Service.

# Council tax in Shetland Islands

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/scotland/shetland-islands/>

Council tax in Shetland Islands for 2026-27 is **£1,488** a year for a **Band D** home, £992 for Band A and £3,645 for the top band. That is £166 below the Scotland average of £1,653. It ranks 31 of 32 billing areas in Scotland. Figures are the council's own set rates.

## Key figures

**£1,488**

Band D a year, 2026-27  
+£101 (+7.3%) vs 2025-26  
As of 6 April 2026

**£992**

Band A, the lowest  
As of 6 April 2026

**-£166**

Band D against the Scotland  
average of £1,653  
Below average  
As of 6 April 2026

**31 of 32**

Rank in Scotland, highest first  
As of 6 April 2026

## What is the bill for each band?

Council tax by band in Shetland Islands, bands A to H

| Band   | A year    | A month |
|--------|-----------|---------|
| Band A | £991.93   | £82.66  |
| Band B | £1,157.26 | £96.44  |
| Band C | £1,322.58 | £110.21 |
| Band D | £1,487.90 | £123.99 |
| Band E | £1,954.94 | £162.91 |
| Band F | £2,417.84 | £201.49 |
| Band G | £2,913.80 | £242.82 |
| Band H | £3,645.36 | £303.78 |

## Who gets the money?

In Scotland the whole bill goes to the council. Police and fire have been funded centrally since 2013, so there is no police or fire precept. Water and sewerage charges appear on the same bill but belong to Scottish Water and are not council tax.

[Where your council tax goes: from your bill to each service](#)

## How does it compare?

Band D here is **£166 below** the Scotland average, 31 of 32 councils from the highest.

Shetland Islands among the Scotland councils nearest it, Band D 2026-27

|                                     |        |
|-------------------------------------|--------|
| East Renfrewshire                   | £1,620 |
| Scottish Borders                    | £1,619 |
| Angus                               | £1,599 |
| Dumfries & Galloway                 | £1,579 |
| Fife                                | £1,574 |
| North Lanarkshire                   | £1,555 |
| Na h-Eileanan Siar                  | £1,506 |
| Shetland Islands (Shetland Islands) | £1,488 |
| South Lanarkshire                   | £1,468 |

Ranked highest first. Every council is in the full table.

How does Shetland Islands compare? The report card

Official figures on complaints, finances, audit, pay and services for Shetland Islands, each from the body that published it and set against the figure for Scotland. See every council on the [council map](#).

- Council tax rise this year 7.3% Higher than the Scotland figure of 7.1%
- Reserves as a share of net spending 93% Higher than the Scotland figure of 16%
- Recycling rate 20.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 50.8% Lower than the Scotland figure of 62.9%

Each figure is set against the figure for Scotland as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the [methodology page](#).

What do complaints to the ombudsman show?

Scottish Public Services Ombudsman: Shetland Islands, 2025-26

| Measure                               | Shetland Islands | For comparison                                 |
|---------------------------------------|------------------|------------------------------------------------|
| Complaints received                   | 15               | —                                              |
| Complaints determined                 | 15               | —                                              |
| Investigations                        | 0                | —                                              |
| Investigations fully or partly upheld | 0                | 61% of investigations across Scottish councils |

Source: [Scottish Public Services Ombudsman, SPSO annual statistics: complaints by authority](#), 2025-26.

How healthy are its finances?

Reserves, spending and borrowing: Shetland Islands

| Measure                               | Shetland Islands | For comparison   |
|---------------------------------------|------------------|------------------|
| Net revenue spending, 2024-25         | £123.1m          | —                |
| Reserves at the end of 2024-25        | £113.9m          | —                |
| Reserves as a share of net spending   | 93%              | 16% for Scotland |
| Outstanding borrowing at 30 June 2026 | £46.0m           | —                |

General fund reserves (including amounts earmarked within it) at 31 March, as a share of general fund net revenue expenditure. Much of any council's reserves is set aside for particular purposes. Borrowing is total outstanding loans of every kind; councils borrow mainly to pay for buildings, roads and housing, and the figure does not show what the borrowing was for.

Source: [Scottish Government, Scottish Local Government Finance Statistics](#), 2024-25; [Ministry of Housing, Communities and Local Government, Local authority borrowing and investment live table](#), 30 June 2026.

What have the auditors said?

Audit reports: Shetland Islands

| Report                                         | Title                                         | Published        |
|------------------------------------------------|-----------------------------------------------|------------------|
| Latest Best Value report (Accounts Commission) | Best Value: Shetland Islands Council          | 5 March 2026     |
| Latest annual audit report (Audit Scotland)    | Shetland Islands Council annual audit 2024/25 | 18 December 2025 |

The Accounts Commission reports on each council's Best Value duty in a rolling programme, so the date of the latest report differs from council to council. Follow each link for the findings in full.

Source: [Accounts Commission and Audit Scotland, Best Value and annual audit reports](#), latest report. Checked 22 September 2026.

### What are senior staff and councillors paid?

Senior pay and councillor allowances for Shetland Islands have not yet been read from its statement of accounts. There is no central dataset of either; they are being added council by council, each with a link to the page of the accounts it comes from.

### How are its services rated?

Service ratings and performance: Shetland Islands

| Measure                                       | Shetland Islands | For comparison     |
|-----------------------------------------------|------------------|--------------------|
| Household waste recycled, calendar year, 2024 | 20.5%            | 44.3% for Scotland |
| Planning decisions on time, 2024-25           | 50.8%            | 62.9% for Scotland |

Inspections happen at different times, so a rating can be several years old; the date is shown with each. Planning figures are measured differently in each nation: share of local applications decided within two months, without processing agreements. Recycling rates are measured differently in England, Scotland and Wales, so compare within a nation.

Source: [Scottish Environment Protection Agency, Household waste data](#), 2024; [Scottish Government, Planning applications statistics](#), 2024-25.

### What has happened recently?

Decisions and publications by official bodies about Shetland Islands, newest first. Each links to the body that made or published it. News reports are not included.

- 1 April 2026 Council tax [Council tax for 2026-27: Band D £1,488, up 7.3% on the year before](#) Scottish Government
- 5 March 2026 Audit [Best Value: Shetland Islands Council](#) Accounts Commission
- 18 December 2025 Audit [Shetland Islands Council annual audit 2024/25](#) Audit Scotland

### Does the council think something here is wrong?

If you represent Shetland Islands and think a figure here is wrong, out of date or unfairly presented, email [hello@whereyourmoneygoes.co.uk](mailto:hello@whereyourmoneygoes.co.uk) with this page's address and the source you would point to. Every correction is logged, with its date, on the [corrections page](#).

### How much of the council's spending does this cover?

Council tax paid for 4.9% of the money Shetland Islands had to spend in 2024-25. The rest came from government grants (44.7%), business rates (11.8%) and fees, charges and other income (38.6%). That is why a grant cut can raise your bill even when the council has not changed what it does. [See where it goes](#).

### Where can I find out more?

[What council tax is and why it works this way](#), including why the bands are still based on 1991 property values in England and Scotland, and [how every area compares](#), everything else on [Shetland Islands: parking, roads, your MP and local services](#), and [Shetland Islands on the council map](#).

### Common questions

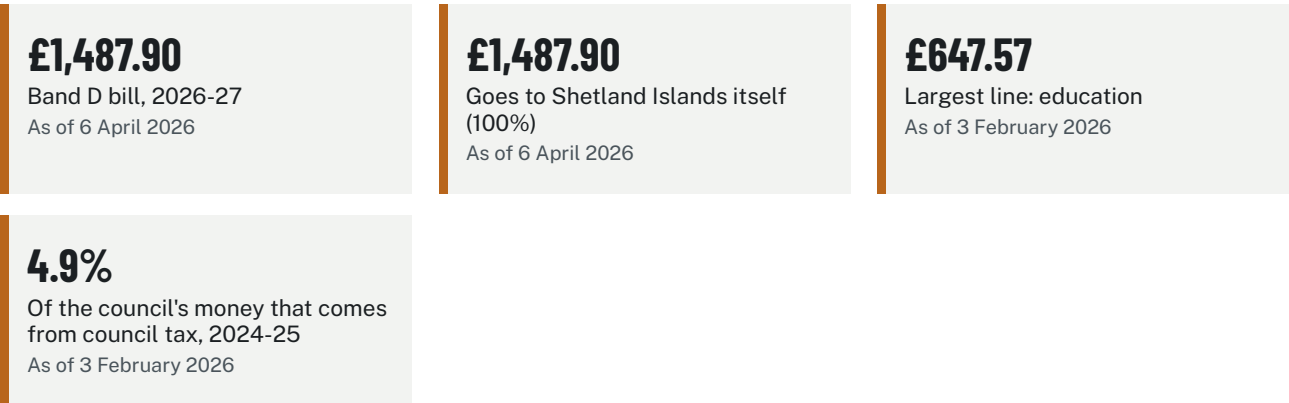
- How much is council tax in Shetland Islands? Band D is £1,488 a year for 2026-27. Band A is £992 and the top band £3,645.
- Is council tax in Shetland Islands higher than average? No. Band D here is £166 below the Scotland average of £1,653.

# Where your council tax goes in Shetland Islands

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/scotland/shetland-islands/where-it-goes/>

A Band D council tax bill in Shetland Islands is £1,487.90 for 2026-27, split between Shetland Islands £1,487.90. Shared out in proportion to what each body spends, the largest single line is education at Shetland Islands: £647.57 of the bill. Council tax pays for 5% of the council's own spending; the rest is government grant, business rates and fees.

## Key figures



## Who gets your bill

Figures are for a Band D home. Bands A to H pay a fixed fraction of this, set in law.

In Scotland the whole bill goes to the council. Police and fire have been funded nationally since 2013, and the water and sewerage charges on the same bill belong to Scottish Water.

## And where does that bit go?

Choose any part of the bill to see how it divides, then keep going as far as the published returns allow. Every level has its own link you can share.

An interactive map or explorer appears here on the live page.

## Parks, street cleaning and roads here

What Shetland Islands spent, net of income, on the lines readers ask about most. Roads and street cleaning are also shown per mile of road the council looks after, where it is the highway authority. Gully cleaning and verge cutting are inside routine maintenance; no return splits them out.

Shetland Islands, 2024-25

| Line                                         | Net spending | Per resident | Similar councils, per resident | Per mile of road         | Change                |
|----------------------------------------------|--------------|--------------|--------------------------------|--------------------------|-----------------------|
| Parks and open spaces (including play areas) | £1.0m        | £45          | £26                            | —                        | up 8.2% on 2023-24    |
| Road and bridge maintenance                  | £4.5m        | £197         | £43                            | £6,955 (similar: £3,987) | up 17.2% on 2023-24   |
| Winter service (gritting)                    | £1.8m        | £80          | £13                            | £2,816 (similar: £2,327) | down 13.9% on 2023-24 |
| Street lighting (including energy)           | £480k        | £21          | £19                            | £748 (similar: £2,940)   | up 5.7% on 2023-24    |

Miles of road: Department for Transport road lengths, 2025; locally managed major roads and all minor roads. More on [what council tax does and doesn't pay for](#).

## What it adds up to

Shetland Islands: net spending per resident by service, 2024-25, against the median for Scottish councils

| Service                               | Per resident | Median |
|---------------------------------------|--------------|--------|
| Education                             | £2,584       | £1,442 |
| Adult social care                     | £1,606       | £695   |
| Roads and transport                   | £436         | £88    |
| Children's social care                | £384         | £170   |
| Running the council                   | £311         | £82    |
| Parks, leisure, libraries and culture | £238         | £110   |
| Environment and regulation            | £226         | £135   |
| Housing (not council homes)           | £103         | £56    |
| Planning and development              | £49          | £34    |
| Other services                        | £-516.56     | £-0.65 |

- Shetland Islands spent **46.1%** of its gross service spending on its own staff in 2024-25 (median for Scottish councils: 41.9%); the rest went on suppliers, contractors, grants, benefits and other running costs.

### What this data does and doesn't show

- These are each body's own figures, as reported to government in its revenue outturn return. Net spending is after the fees, charges and grants a service brings in.
- Your bill is for 2026-27; it is shared out using the latest published return, which covers an earlier year. The mix of spending changes little from one year to the next, but it does change.
- Council tax is not ring-fenced: this shows your bill in proportion to spending, not what your money bought. Where a precept is set aside for adult social care, it is shown against adult social care.
- No council publishes spending at street or property level, so nothing here says what was spent near you.
- Sub-service lines are the ones the national returns itemise. Councils describe their own budgets differently; their budget books and statements of accounts have more detail.

## Sources

- Scottish Government, [Council Tax by Band](#). Open Government Licence v3.0.
- Scottish Government, [Scottish Local Government Finance Statistics](#), published 3 February 2026. Open Government Licence v3.0.

How the split is worked out, and how the three nations' returns are matched to one list of services, is on the [methodology page](#). The dataset is on the [data page](#). See also [council tax in Shetland Islands](#) and [everything else about Shetland Islands](#).

## Common questions

- **What does council tax pay for in Shetland Islands?** A Band D bill of £1,487.90 is split between Shetland Islands. In proportion to spending, the largest line is education, £647.57.
- **Is council tax ring-fenced for particular services?** No. Council tax is pooled with grants, business rates and fees. The adult social care precept is the exception: councils raise it for adult social care.

# Parking income in Shetland Islands

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/parking/shetland-islands/>

In 2024–25 Shetland Islands took **£0.1m** in parking income and spent **£0.1m**, a **deficit of £0.1m** against £-0.0m in 2023–24 (–253%), the 20th largest of 32 councils in Scotland. Figures are from the council's own return to the Scottish Government.

## Key figures

**£-0.05m**

Parking deficit  
–£0.04m (–253.3%) vs 2023–24  
2024–25

**£0.06m**

Parking income  
–£0.03m (–35.5%) vs 2023–24  
2024–25

**£0.11m**

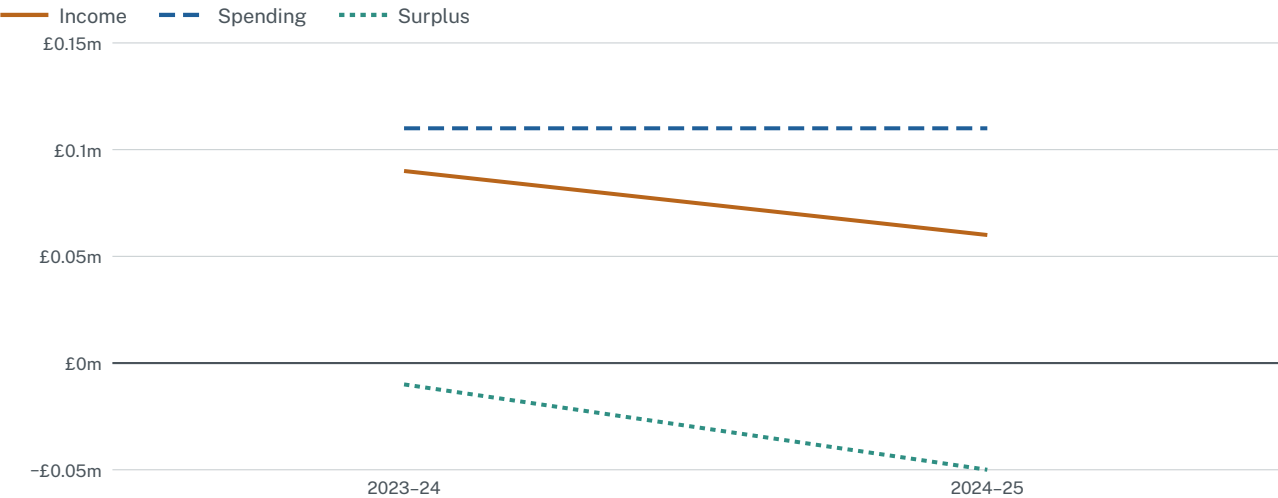
Spending on parking  
+£0.01m (+4.6%) vs 2023–24  
2024–25

**20 of 32**

Rank in Scotland, largest surplus  
first  
2024–25

## How much has Shetland Islands made from parking each year?

Shetland Islands: parking income, spending and surplus, £ million



Shetland Islands: parking income, spending and surplus, £ million. Income: £0.09m in 2023–24, £0.06m in 2024–25. Spending: £0.11m in 2023–24, £0.11m in 2024–25. Surplus: £-0.01m in 2023–24, £-0.05m in 2024–25.

Scotland reports parking as a single line, so there is no on-street and car park split.

All figures are cash, in the council's own return. The most recent year is a first release and may be revised. Shetland Islands is recorded as: Council.

## What can Shetland Islands spend a surplus on?

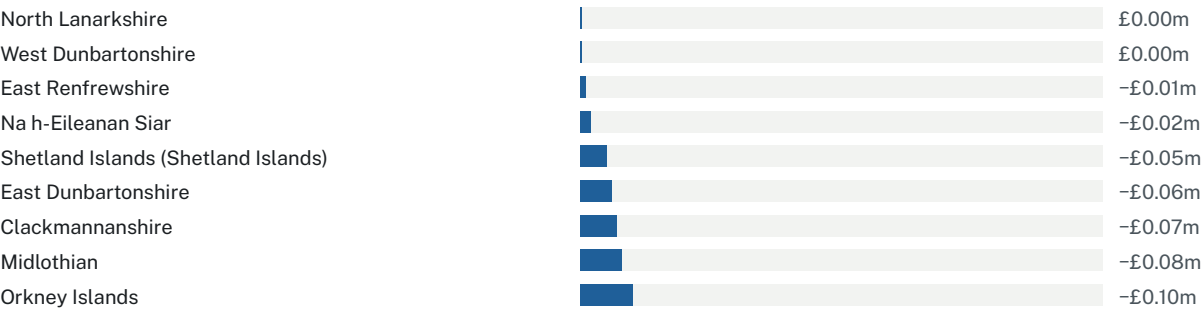
### Council parking penalty charges in Scotland

Ring-fenced by law a parking account whose surplus is limited to transport-related purposes, as Transport Scotland describes it. Not verified

[Road Traffic Regulation Act 1984, s55, as described by Transport Scotland](#)

## How does Shetland Islands compare with other councils?

### Shetland Islands among the Scotland councils nearest it, parking surplus 2024–25



Ranked largest surplus first; a negative figure is a deficit. Every council is in the full tables.

[Every council's parking surplus](#), penalty charge levels and the national trend. A deficit means parking cost the council more than it brought in; the law requires the gap to be met from the general fund.

# Sources and licences

Every dataset behind the figures in this document, with its publisher, the date its figures are as of, and the licence they are used under.

| Source                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Publisher           | Figures as of              | Licence                                           | Used in                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Council Tax Assumptions: Council Tax by Band                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Scottish Government | the 2026–27 financial year | Open Government Licence v3.0                      | Shetland Islands: your area; Council tax in Shetland Islands; Where your council tax goes in Shetland Islands |
| <a href="https://www.gov.scot/publications/council-tax-datasets/">https://www.gov.scot/publications/council-tax-datasets/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                            |                                                   |                                                                                                               |
| Scottish Local Government Finance Statistics, LFR 05 roads and transport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Scottish Government | the 2024–25 financial year | Open Government Licence v3.0                      | Shetland Islands: your area; Parking income in Shetland Islands                                               |
| <a href="https://www.gov.scot/collections/local-government-finance-statistics/">https://www.gov.scot/collections/local-government-finance-statistics/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |                            |                                                   |                                                                                                               |
| Scottish Local Government Finance Statistics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Scottish Government | 3 February 2026            | Open Government Licence v3.0                      | Where your council tax goes in Shetland Islands                                                               |
| <a href="https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2026/02/scottish-local-government-finance-statistics-2024-25/documents/la-level---net-revenue-expenditure-by-subservice/la-level---net-revenue-expenditure-by-subservice/govscot%3Adocument/Scottish%2BLocal%2BGovernment%2BFinance%2BStatistics%2B%2528SLGFS%2529%2B2024-25%2B-%2BLA%2BLevel%2B-%2BNet%2BRevenue%2BExpenditure%2Bby%2BSubservice%2B-%2B2026-01-09.xlsx">https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2026/02/scottish-local-government-finance-statistics-2024-25/documents/la-level---net-revenue-expenditure-by-subservice/la-level---net-revenue-expenditure-by-subservice/govscot%3Adocument/Scottish%2BLocal%2BGovernment%2BFinance%2BStatistics%2B%2528SLGFS%2529%2B2024-25%2B-%2BLA%2BLevel%2B-%2BNet%2BRevenue%2BExpenditure%2Bby%2BSubservice%2B-%2B2026-01-09.xlsx</a> |                     |                            |                                                   |                                                                                                               |
| legislation.gov.uk and official guidance, provision by provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | legislation.gov.uk  | 22 September 2026          | Open Government Licence v3.0 (legislation.gov.uk) | Parking income in Shetland Islands                                                                            |
| <a href="https://www.legislation.gov.uk/">https://www.legislation.gov.uk/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                            |                                                   |                                                                                                               |

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