
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 119

LOCAL GOVERNMENT

The Local Authority (Capital Finance and Accounting)
(Scotland) (Coronavirus) Amendment Regulations 2021

Made - - - - 4th March 2021
Coming into force in accordance with
regulation 1(2) and (3)

THE LOCAL AUTHORITY (CAPITAL
FINANCE AND ACCOUNTING) (SCOTLAND)
(CORONAVIRUS) AMENDMENT REGULATIONS 2021

1. Citation and commencement

PART 1

Provision relating to local authority borrowing and accounts

2. Amendment of the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016
3. After regulation 14 (duty to make a statutory repayment of...
4. Regulation 17 (supplemental provisions) is revoked.
5. Amendment of the Local Authority Accounts (Scotland) Regulations 2014

PART 2

Further provision relating to local authority borrowing

6. Amendment of the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016
Signature
Explanatory Note