



2011 CHAPTER 10

PART 1

FINANCIAL ADMINISTRATION

Capital expenditure

“Capital expenditure”

19.—(1) Subject to subsections (2) and (3), references in this Part to capital expenditure, in relation to a council, are to expenditure of the council which falls to be capitalised in accordance with proper practices.

(2) Regulations may provide that expenditure of councils shall be treated for the purposes of this Part as being, or as not being, capital expenditure.

(3) The Department may by direction provide that expenditure of a particular council shall be treated for the purposes of this Part as being, or as not being, capital expenditure.

Annotations:

Modifications etc. (not altering text)

- C1** [Ss. 17-22](#) applied (with mods) (2.7.2013) by [The Local Government \(Statutory Transition Committees\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/179\)](#), regs. 1(1), 23, [Sch. 3](#)

Commencement Information

- II** [S. 19](#) wholly in operation at 1.4.2012; [s. 19](#) not in operation at Royal Assent see [s. 47\(1\)](#); [s. 19](#) in operation for certain purposes at 10.9.2011 otherwise 1.4.2012 by [S.R. 2011/306](#), [art. 2\(1\)\(3\)](#), [Sch.](#)

Changes to legislation: *There are currently no known outstanding effects for the Local Government Finance Act (Northern Ireland) 2011, Cross Heading: Capital expenditure. (See end of Document for details)*

I2 S. 19 in operation at 1.4.2012 in so far as not already in operation by [S.R. 2011/306, art. 2\(3\)](#)

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