
STATUTORY RULES OF NORTHERN IRELAND

2011 No. 326

Local Government (Capital Finance and
Accounting) Regulations (Northern Ireland) 2011

PART 4

CREDIT ARRANGEMENTS

Transactions which are not credit arrangements

Retirement benefits: exclusion from credit arrangements

9. Liabilities for retirement benefits appropriated to a pension reserve in accordance with proper practices are liabilities specified for the purposes of section 17(3)(c).