
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 123

LOCAL GOVERNMENT

**The Local Authority (Capital Finance and
Accounting) (Scotland) Regulations 2016**

Made - - - - 22nd February 2016

Coming into force 1st April 2016

**THE LOCAL AUTHORITY (CAPITAL FINANCE AND
ACCOUNTING) (SCOTLAND) REGULATIONS 2016**

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Changes and effects yet to be applied to :

- reg. 14(3)(b) words omitted by [S.S.I. 2024/90 reg. 2\(2\)\(a\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 14(4)-(6) inserted by [S.S.I. 2024/90 reg. 2\(2\)\(b\)](#)
- reg. 14A revoked by [S.S.I. 2021/119 reg. 6\(4\)](#) (This amendment not applied to legislation.gov.uk. S.S.I. 2021/119, reg. 6(4) substituted (31.3.2022) by S.S.I. 2022/122, regs. 1(3), 4(4))