



Local Government Act 2003

2003 CHAPTER 26

PART 8

MISCELLANEOUS AND GENERAL

CHAPTER 1

MISCELLANEOUS

Other

117 Generally accepted accounting practice: power to amend enactments

- (1) The appropriate person may by order amend or repeal an enactment relating to a local authority if he considers it appropriate to do so in the light of generally accepted accounting practice as it applies to local government.
- (2) It does not matter for the purposes of subsection (1) whether the enactment itself relates to the accounts of a local authority.
- (3) No order under this section shall be made by the Secretary of State unless a draft of the statutory instrument containing the order has been laid before, and approved by a resolution of, each House of Parliament.
- (4) In this section—
 - “enactment” includes an enactment contained in this Act or any Act passed after this Act;
 - “local authority” means—
 - (a) a body which is a local authority for the purposes of Part 1, or
 - (b) a parish council, a community council or charter trustees.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Act 2003. 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](#)

Commencement Information

- I1** [S. 117](#) in force at 18.11.2003 for E. by [S.I. 2003/2938](#), [art. 3\(a\)](#) (with [art. 8](#), [Sch.](#))
- I2** [S. 117](#) in force at 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004 by [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. 1](#)

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

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 13](#)

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

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)