

*These notes refer to the Localism Act 2011 (c.20)
which received Royal Assent on 15 November 2011*

LOCALISM ACT 2011

EXPLANATORY NOTES

COMMENTARY

Part 5: Community Empowerment

Chapter 1: Council Tax

Section 73 – References to proper accounting practices

194. [Section 73](#) amends the definition of “proper practices” in section 21 of the Local Government Act 2003 so that that section applies to the Local Government Finance Act 1992 and the Greater London Authority Act 1999. This amendment enables the term “proper practices” to be used in the amendments which are made to those Acts by sections 74 to 79.