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STATUTORY INSTRUMENTS

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**2023 No. 241**

**The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2023**

**Amendment of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003**

**2.** In regulation 30K(5) of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (fair value gains and losses of pooled investment funds)(**1**), for “2023” substitute “2025”.

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**(1)** [S.I. 2003/3146](#); relevant amending instruments are [S.I. 2018/1207](#), [2019/396](#).