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WELSH STATUTORY INSTRUMENTS

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**2014 No. 3362**

The Accounts and Audit (Wales) Regulations 2014

PART 6

Particular Relevant Bodies

**Internal drainage boards**

**19.** An internal drainage board must charge to a revenue account an amount equal to the payments and contributions statutorily payable for that year under an arrangement accounted for as a defined benefit pension plan or as other long-term employee benefits (as defined in accordance with proper practices in relation to accounts).