

SCHEDULE 1
INFRASTRUCTURE-LEVY REGULATIONS

Accounting requirements

- 13 (1) Infrastructure-levy regulations may make provision about the accounts that local authorities are to keep in connection with—
- (a) the exercise of their functions under infrastructure-levy regulations, and
 - (b) their expenditure of infrastructure-levy income.
- (2) In sub-paragraph (1), “infrastructure-levy income” includes monies collected as financial penalties imposed by virtue of paragraph 9.