



2011 CHAPTER 10

PART 1

FINANCIAL ADMINISTRATION

Capital receipts

Non-money receipts

- 21.—**(1) Regulations may apply section 20 to cases where—
- (a) a council makes a disposal of the kind mentioned in subsection (1) of that section and the consideration for the disposal does not consist wholly of money payable to the council, or
 - (b) a council receives otherwise than in the form of money anything which, if received in that form, would be a capital receipt under that section.
- (2) Regulations under subsection (1) may, in particular—
- (a) make provision for a council to be treated as receiving a sum of such an amount as may be determined under the regulations;
 - (b) make provision about when the deemed receipt is to be treated as taking place.