
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

**The Local Authority (Capital Finance and Accounting)
(Scotland) (Coronavirus) Amendment Regulations 2022**

Amendment of the Local Authority Accounts (Scotland) Regulations 2014

- 2.—(1) The Local Authority Accounts (Scotland) Regulations 2014⁽¹⁾ are amended as follows.
- (2) In regulation 10(1)(b)(i) (consideration and signing of audited annual accounts)—
- (a) for “31 October 2021” substitute “30 November 2022”, and
 - (b) for “2020-2021” substitute “2021-2022”.
- (3) In regulation 11(3) (publication of the audited annual accounts) for “November 2021” substitute “December 2022”.

⁽¹⁾ S.S.I. 2014/200, relevantly amended by S.S.I. 2021/119.