
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

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

**Amendment of the Local Authority (Capital Finance and Accounting) (Scotland)
Regulations 2016**

3.—(1) The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016⁽¹⁾ are amended as follows.

(2) In regulation 14A⁽²⁾ (deferral of statutory repayments in 2020-21 or 2021-22)—

(a) the heading becomes “Deferral of statutory repayments in 2020-21, 2021-22 or 2022-23”,
and

(b) in paragraph (1), for sub-paragraph (a) substitute—

“(a) if it reduces any repayment under the power in this paragraph in any one of the financial years 2020-21, 2021-22 or 2022-23, it may not reduce any repayments under the power in either or both of the other two financial years.”.

(1) [S.S.I. 2016/123](#), which was amended by [S.S.I. 2021/119](#).

(2) Regulation 14A was inserted by regulation 3 of [S.S.I. 2021/119](#).