
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 119

**The Local Authority (Capital Finance and Accounting)
(Scotland) (Coronavirus) Amendment Regulations 2021**

Citation and commencement

1.—(1) These Regulations may be cited as the Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2021.

(2) Part 1 comes into force on the day after the day on which these Regulations are made.

(3) Part 2 comes into force on 1 April 2022.