
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 119

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

PART 1

Provision relating to local authority borrowing and accounts

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

2. The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016⁽¹⁾ are amended in accordance with regulations 3 and 4.

⁽¹⁾ S.S.I. 2016/123.