
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 90

LOCAL GOVERNMENT

The Local Authority (Capital Finance and Accounting) (Scotland) Amendment Regulations 2024

Made - - - - 21st March 2024
Coming into force - - 1st April 2024

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 165 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ (“the 1994 Act”) and all other powers enabling them to do so.

In accordance with section 165(5) of the 1994 Act, a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

⁽¹⁾ 1994 c. 39. Section 165 was amended by schedule 24 of the Environment Act 1995 (c. 25) and section 122(3) of the Transport (Scotland) Act 2019 (asp 17). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46). The requirement to obtain Treasury consent was removed by section 55 of that Act.