
WELSH STATUTORY INSTRUMENTS

2003 No. 3239

The Local Authorities (Capital Finance
and Accounting) (Wales) Regulations 2003

PART 6

ACCOUNTS

Retirement benefits

24.—(1) For a financial year beginning on or after 1st April 2004, a local authority must charge to a revenue account an amount equal to the retirement benefits contributions and payments which it makes for that financial year in accordance with the legislation specified in sub-paragraphs (a) to (f) of regulation 4(2) as appropriate.

(2) For the purpose of this regulation the term local authority includes a town and community council in Wales.