
STATUTORY INSTRUMENTS

2023 No. 187

**The Local Government (Structural Changes)
(Supplementary Provision and Amendment) Order 2023**

PART 4

HOUSING FINANCE

Amendment of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003

7.—(1) The Schedule to the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003(1) (calculation of the sub-liability) is amended in accordance with paragraphs (2) to (10).

(2) In paragraph 4 for the definition of P substitute—

“P has the meanings set out in paragraph 9(2) and (4);”.

(3) In paragraph 4A(2) at the beginning insert “Subject to paragraph 4C,”.

(4) In paragraph 4B(3) at the beginning insert “Subject to paragraph 4D,”.

(5) After paragraph 4B insert—

“4C.—(1) This paragraph applies to North Yorkshire Council, Somerset Council and Westmorland and Furness Council.

(2) The assumed debt is—

(a) in the financial year beginning on 1st April 2023, the amount of debt assumed to be associated with a local authority in that year as set out in Table AA in this Schedule; and

(b) in each subsequent financial year— $N^* \times 1.01$.

(3) The local authority share cap is—

(a) in the financial year beginning on 1st April 2023, the amount attributable to an authority set out in Table BB in this Schedule; and

(b) in each subsequent financial year— $O^* \times 1.01$.”.

(6) In paragraph 9—

(a) in sub-paragraph (2), at the beginning, insert “Subject to sub-paragraph (3);”;

(b) after sub-paragraph (2) insert—

(1) [S.I. 2003/3146](#). Relevant amendments were made by [S.I. 2013/476](#), [S.I. 2013/1751](#), [S.I. 2017/536](#) and [S.I. 2021/611](#). The Schedule was substituted by regulation 4 of [S.I. 2013/476](#).

(2) Paragraph 4A was inserted by regulation 6(5) of the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2021 ([S.I. 2021/611](#)).

(3) Paragraph 4B was inserted by regulation 6(5) of the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2021 ([S.I. 2021/611](#)).

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“(3) In the case of North Yorkshire Council, Somerset Council and Westmorland and Furness Council, P means—

- (a) in the financial year beginning on 1st April 2023, 79,555,673.79;
- (b) in each subsequent financial year— $P^* \times 1.01$.”.

(7) In Table A(4) (assumed debt for each quarter in a year)—

- (a) omit the row entry for “Barrow”;
- (b) omit the row entry for “Harrogate”;
- (c) omit the row entry for “Richmondshire”;
- (d) omit the row entry for “Sedgemoor”;
- (e) omit the row entry for “Selby”;
- (f) omit the row entry for “Somerset West and Taunton”.

(8) After Table A insert a new Table AA—

“Table AA

<i>Authority</i>	<i>Financial year 2023-24 (£)</i>
North Yorkshire	553,283.65
Somerset	326,762.96
Westmorland and Furness	220,885.97”

(9) In Table B(5) (Local authority share cap for each quarter in a year)—

- (a) omit the row entry for “Barrow”;
- (b) omit the row entry for “Harrogate”;
- (c) omit the row entry for “Richmondshire”;
- (d) omit the row entry for “Sedgemoor”;
- (e) omit the row entry for “Selby”;
- (f) omit the row entry for “Somerset West and Taunton”.

(10) After Table B (Local authority share cap for each quarter in a year) insert a new Table BB—

“Table BB

<i>Authority</i>	<i>Financial year 2023-24 (£)</i>
North Yorkshire	658,195.63
Somerset	285,289.81
Westmorland and Furness	184,982.56”

(4) Table A was substituted by regulation 6(9) of the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2021 (S.I. 2021/611).

(5) Table B was substituted by regulation 6(10) of the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2021 (S.I. 2021/611).