
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 31

LOCAL GOVERNMENT

The Local Government (Capital Finance and Accounting) (Coronavirus) (Amendment) Regulations (Northern Ireland) 2021

Made - - - - *9th February 2021*

Coming into operation *12th February 2021*

The Department for Communities⁽¹⁾ makes the following Regulations in exercise of the powers conferred by sections 3 and 43 of the Local Government Finance Act (Northern Ireland) 2011⁽²⁾ and now vested in it⁽³⁾.

In accordance with section 44(1) of that Act the Department has consulted councils and such associations representative of councils; such associations representative of officers of councils; and such other persons or bodies, as appear to the Department to be appropriate.

Citation and commencement

1. These Regulations may be cited as the Local Government (Capital Finance and Accounting) (Coronavirus) (Amendment) Regulations (Northern Ireland) 2021 and shall come into operation on 12th February 2021.

Amendment of the Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011

2. The Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011⁽⁴⁾ shall be amended in accordance with regulation 3.

3. For regulation 3 (annual budget) substitute—

“3.—(1) Subject to paragraph (2), for the purposes of section 3 (annual budget) the prescribed date for a financial year beginning on or after 1st April 2012 shall be 15th February.

(1) Formerly known as the Department for Social Development; see the Departments Act (Northern Ireland) 2016 c. 5 (N.I.).
(2) 2011 c. 10
(3) See S.R. 2016 No. 76, Article 8 of and Schedule 5 to the Departments (Transfer of Functions) Order (Northern Ireland) 2016 transferred functions to the Department for Communities which were previously exercisable by the Department of the Environment
(4) S.R. 2011 No. 326

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(2) Paragraph (1) applies in relation to the financial year beginning on 1st April 2021 as if for “15th February” there were substituted “1st March.”.

Sealed with the Official Seal of the Department for Communities on 9th February 2021



Anthony Carleton
A senior officer of the Department for
Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011 (“the 2011 Regulations”) make provision for the administration by district councils of their financial affairs, in particular, capital finance and accounts under the Local Government Finance Act (Northern Ireland) 2011 (“the 2011 Act”).

In anticipation of the potential disruption to district councils caused by the spread of coronavirus, these Regulations amend the 2011 Regulations to extend the deadline for setting the annual budget for the financial year beginning on 1st April 2021.

Regulation 1 deals with the citation and commencement of these Regulations.

Regulation 2 introduces amendments to the 2011 Regulations.

Regulation 3 substitutes regulation 3 (annual budget) of the 2011 Regulations. Regulation 3(1) prescribes the date, 15 February, before which district councils must consider and approve the estimates of the income and expenditure submitted to them and fix for the next financial year the amount estimated to be raised by means of rates made by that council. Regulation 3(2) extends the prescribed date for the financial year commencing 1 April 2021 from 15 February to 1 March.