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*Draft Legislation: This is a draft item of legislation and has not yet been made as a Scottish Statutory Instrument. This draft has been replaced by a new draft, The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 ISBN 978-0-11-103106-3*

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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2016 No.**

The Local Authority (Capital Finance and  
Accounting) (Scotland) Regulations 2016

St Andrew's House,  
Edinburgh  
Date

*Name*  
Authorised to sign by the Scottish Ministers