

*Draft Regulations laid before the Scottish Parliament under section 165(5) of the Local Government etc. (Scotland) Act 1994 for approval by resolution of the Scottish Parliament.*

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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2022 No.**

**LOCAL GOVERNMENT**

**The Local Authority (Capital Finance and Accounting)  
(Scotland) (Coronavirus) Amendment Regulations 2022**

*Made - - - - 2022  
Coming into force in accordance with regulation 1(2)  
and (3)*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 165 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup>, section 105(1) of the Local Government (Scotland) Act 1973<sup>(2)</sup> and all other powers enabling them to do so.

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

In accordance with section 105(2) of the 1973 Act, the Scottish Ministers have consulted with such associations of local authorities as appear to them to be concerned.

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(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.

(2) 1973 c. 65. Section 105 is amended by section 10(2) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31). 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 powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). These Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.