
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

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

**Amendment of the Local Authority (Capital Finance and Accounting) (Scotland)
(Coronavirus) Amendment Regulations 2021**

4.—(1) The Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2021⁽¹⁾ are amended as follows.

(2) In regulation 1(3) (citation and commencement), for “2022” substitute “2023”.

(3) In regulation 6(3), in paragraph (1) of the new regulation 14 (duty to make a statutory repayment of loans fund advances) to be substituted in the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, for “2022” substitute “2023”.

(4) For regulation 6(4) substitute—

“(4) Regulation 14A⁽²⁾ (deferral of statutory repayments in 2020-21, 2021-22 or 2022-23) is revoked.”.

(1) [S.S.I. 2021/119](#). Provisions in those Regulations are being amended before they come into force.
(2) Regulation 14A was inserted by regulation 3 of [S.S.I. 2021/119](#).