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*Status: This version of this provision is prospective.*  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authority Accounts (Scotland) Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCOTTISH STATUTORY INSTRUMENTS

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# 2014 No. 200

## The Local Authority Accounts (Scotland) Regulations 2014

PROSPECTIVE

### PART 1

#### Introductory

##### Saving provision

2. Nothing in these Regulations applies to any accounts, or any Annual Accounts, that relate to a financial year that began prior to 1st April 2014.

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##### Commencement Information

**11** Reg. 2 in force at 10.10.2014, see [reg. 1](#)

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**Changes and effects yet to be applied to :**

- reg. 2 coming into force by [S.S.I. 2014/200 reg. 1](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 10(1)(b)(i) word substituted by [S.S.I. 2022/122 reg. 2\(2\)\(b\)](#)
- reg. 10(1)(b)(i) words substituted by [S.S.I. 2022/122 reg. 2\(2\)\(a\)](#)