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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 123**

**LOCAL GOVERNMENT**

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

*Made* - - - - 22nd February 2016

*Coming into force* - - 1st April 2016

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>, paragraph 5(1) of Schedule 3 to the Local Government (Scotland) Act 1975<sup>(2)</sup> and all other powers enabling them to do so.

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

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(1) [1994 c.39](#). Section 165 was amended by Schedule 24 to the Environment Act [1995 \(c.25\)](#). 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) [1975 c.30](#). Paragraph 5 of Schedule 3 was amended by section 5(2) of the Stock Transfer Act [1982 \(c.41\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, Introductory Text.