
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 119

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

Citation and commencement

1.—(1) These Regulations may be cited as the Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2021.

(2) Part 1 comes into force on the day after the day on which these Regulations are made.

(3) Part 2 comes into force on 1 April [^{F1}2023].

F1 Word in [reg. 1\(3\)](#) substituted (31.3.2022) by [The Local Authority \(Capital Finance and Accounting\) \(Scotland\) \(Coronavirus\) Amendment Regulations 2022 \(S.S.I. 2022/122\)](#), [regs. 1\(3\)](#), [4\(2\)](#)

Commencement Information

I1 Reg. 1 in force at 5.3.2021, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2021, Section 1.