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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 119**

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

**PART 1**

Provision relating to local authority borrowing and accounts

**Amendment of the Local Authority Accounts (Scotland) Regulations 2014**

- 5.**—(1) The Local Authority Accounts (Scotland) Regulations 2014<sup>(1)</sup> are amended as follows.
- (2) For regulation 10(1)(b) (date for approval of audited annual accounts) substitute—
- “**(b)** aim to approve those accounts for signature as described in this regulation no later than—
- (i) 31 October 2021 in respect of the accounts for the financial year 2020-2021, and
- (ii) 30 September in each subsequent year, in respect of the accounts for the immediately preceding financial year.”.
- (3) In regulation 11(3) (publication of the audited annual accounts) after “published no later than” insert “15 November 2021, and in subsequent years no later than”.

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**Commencement Information**

- II** Reg. 5 in force at 5.3.2021, see [reg. 1\(2\)](#)

**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 5.