



Local Government Finance Act 1988

1988 CHAPTER 41

PART VIII

FINANCIAL ADMINISTRATION

113 Qualifications of responsible officer.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act or section 112 above shall fulfil the requirement in one (or the requirements in each) of the paragraphs of subsection (2) below.
- (2) The requirements are that—
 - (a) he is a member of one or more of the bodies mentioned in subsection (3) below;
 - (b) immediately before the commencement day he had responsibility for the administration of the financial affairs of any of the authorities mentioned in section 111(2)(a) to (k) above under section 151 of the 1972 Act or section 73 of the 1985 Act.
- (3) The bodies are—
 - (a) the Institute of Chartered Accountants in England and Wales,
 - (b) the Institute of Chartered Accountants of Scotland,
 - (c) the Chartered Association of Certified Accountants,
 - (d) the Chartered Institute of Public Finance and Accountancy,
 - (e) the Institute of Chartered Accountants in Ireland,
 - (f) the Chartered Institute of Management Accountants, and
 - (g) any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.
- (4) The authority mentioned in subsection (2)(b) above need not be the same as that under consideration for the purpose of applying subsection (1) above.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1988, Section 113 is up to date with all changes known to be in force on or before 03 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Modifications etc. (not altering text)

C1 S. 113(2)(b) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, **Sch. 5 Pt. I para. 4(2)**

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

Local Government Finance Act 1988, Section 113 is up to date with all changes known to be in force on or before 03 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.