



Local Government Act 2003

2003 CHAPTER 26

PART 1

CAPITAL FINANCE ETC AND ACCOUNTS

CHAPTER 2

ACCOUNTS

22 “Revenue account”

- (1) References to a revenue account, in relation to a local authority, are to one of the following accounts for a financial year of the authority—
- (a) a revenue account which the authority is required to keep by virtue of any enactment;
 - (b) a revenue account which the authority is required to keep in order to comply with proper practices;
 - (c) any other revenue account which the authority decides to keep in accordance with proper practices.
- (2) This section has effect for the purposes of—
- (a) the Local Government and Housing Act 1989 (c. 42),
 - (b) any enactment passed after or in the same Session as that Act, and
 - (c) any earlier enactment amended by that Act or an enactment falling within paragraph (b).
- [^{F1}(3) In this section, “local authority” includes—
- (a) a parish council,
 - (b) a parish meeting of a parish which does not have a separate parish council,
 - (c) a community council,
 - (d) a Passenger Transport Executive,
 - (e) the London Waste and Recycling Board,

Status: Point in time view as at 10/02/2015. This version of this provision has been superseded.

Changes to legislation: Local Government Act 2003, Section 22 is up to date with all changes known to be in force on or before 20 June 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)

- (f) charter trustees (within the meaning of the Local Audit and Accountability Act 2014),
- (g) a port health authority for a port health district that is wholly in England,
- (h) a conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000,
- (i) a chief constable for a police force for a police area in England,
- (j) the Commissioner of Police of the Metropolis,
- (k) an internal drainage board for an internal drainage district—
 - (i) wholly in England, or
 - (ii) partly in England and partly in Wales, and
- (l) any other person or body which for the time being is a relevant authority for the purposes of the Local Audit and Accountability Act 2014 and—
 - (i) is not listed in paragraphs (a) to (k) or section 23(1),
 - (ii) is not a health service body (within the meaning of that Act),
 - (iii) is not specified in regulations under section 23(2), and
 - (iv) does not fall within a class of bodies so specified.]

Textual Amendments

- F1** S. 22(3) substituted (10.2.2015 for specified purposes, 1.4.2015 in so far as not already in force) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 51](#); S.I. 2015/179, art. 2; S.I. 2015/841, art. 3(x)

Modifications etc. (not altering text)

- C1** S. 22 applied by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), [Sch. 2 para. 7A](#) (as inserted (temp.) (31.3.2014) by S.I. 2013/2319, [arts. 1\(2\)](#), 2(1))

Commencement Information

- I1** S. 22 in force at 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004 by S.I. 2003/3034, art. 2, [Sch. 1 Pt. I](#) (with [Sch. 2 para. 3](#))
- I2** S. 22 in force at 1.4.2004 for E. by S.I. 2003/2938, [art. 7\(a\)](#) (with [art. 8](#), [Sch.](#))

Status:

Point in time view as at 10/02/2015. This version of this provision has been superseded.

Changes to legislation:

Local Government Act 2003, Section 22 is up to date with all changes known to be in force on or before 20 June 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.