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*Status: Point in time view as at 31/03/2023.*

**Changes to legislation:** *The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, Introductory Text is up to date with all changes known to be in force on or before 28 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)*

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STATUTORY INSTRUMENTS

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**2003 No. 3146**

**LOCAL GOVERNMENT, ENGLAND**

**The Local Authorities (Capital Finance and  
Accounting) (England) Regulations 2003**

<i>Made</i>	- - - -	<i>3rd December 2003</i>
<i>Laid before Parliament</i>		<i>10th December 2003</i>
<i>Coming into force</i>		
<i>for the purposes of regulations 1 and 2</i>		<i>1st January 2004</i>
<i>for all other purposes</i>		<i>1st April 2004</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 3, 7(3)(c), 8(3), 9(3), 10, 11, 15(1)(b), 16(2), 21, 23(2) and 123(1) and (2) of, and paragraph 4 of Schedule 1 to, the Local Government Act 2003<sup>(1)</sup>, hereby makes the following Regulations:

**Status:**

Point in time view as at 31/03/2023.

**Changes to legislation:**

The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, Introductory Text is up to date with all changes known to be in force on or before 28 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.