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STATUTORY INSTRUMENTS

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**2010 No. 454**

**The Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2010**

**Retirement benefits**

3.—(1) In regulation 4(2)(1), for the words after “payable pursuant to” to the end of the paragraph, substitute “statutory requirements under an arrangement accounted for as a defined benefit pension plan or as other long-term employee benefits (as defined in accordance with proper practices).”.

(2) In relation to accounts prepared for the financial year beginning on 1st April 2009, paragraph (1) has effect as if for the words “defined benefit pension plan or as other long-term employee benefits” is substituted “defined benefit scheme”.

(3) In regulation 30, for the words “legislation specified” to “sub-paragraph (b), of” substitute “statutory requirements mentioned in”.