

---

STATUTORY INSTRUMENTS

---

**2012 No. 265**

**The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2012**

**Capital receipts**

6. After regulation 9A (Social HomeBuy receipts)(1), insert—

**“Securitisation transaction receipts**

**9B.** For the purposes of Chapter 1 of Part 1, any sum received as consideration by a local authority as the result of a securitisation transaction which, apart from this regulation, would not be a capital receipt, must be treated as a capital receipt.”.