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STATUTORY INSTRUMENTS

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**2012 No. 265**

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

**Proper practices**

- 8.** For paragraph (b) of regulation 31 (proper practices), substitute—
- “(b) “Service Reporting Code of Practice for Local Authorities” published by CIPFA, as amended or reissued from time to time<sup>(1)</sup>”.

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<sup>(1)</sup> The first issue of this code of practice was published in London in 2010. ISBN 978 1 84508 246 8. The latest issue, which applies to the financial year 2012-13 was published in London in 2011. ISBN 978 1 84508 294 9.