
STATUTORY INSTRUMENTS

2019 No. 396

The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2019

Expenditure to be capital expenditure

4. In regulation 25(3)—
- (a) in sub-paragraph (a), after “money market fund” insert “which is a UCITS”;
 - (b) in sub-paragraph (c), for “Part 4 of the Finance Act 2006” substitute “Part 12 of the Corporation Tax Act 2010”;
 - (c) after sub-paragraph (c), omit “or”;
 - (d) after sub-paragraph (d), insert—
“or
(e) an investment in a relevant UCITS,”.