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STATUTORY INSTRUMENTS

2006 No. 521

LOCAL GOVERNMENT, ENGLAND

The Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2006

Made - - - - 1st March 2006 Laid before Parliament 8th March 2006

Coming into force

for the purposes of

regulations 1 and 15 31st March 2006

for all other purposes 1st April 2006

THE LOCAL AUTHORITIES (CAPITAL FINANCE AND ACCOUNTING) (AMENDMENT) (ENGLAND) REGULATIONS 2006

- 1. Citation, commencement, application and interpretation
- 2. Interpretation
- 3. Social HomeBuy receipts
- 4. Capital receipts not exceeding £10,000
- 5. Pooling of receipts from disposals of housing land
- 6. Capital receipt treated as reduced
- 7. Total capital allowance
- 8. Social HomeBuy allowance
- 9. Provision of affordable housing
- 10. Capital receipts reduced by costs of buying back "right to buy" dwellings
- 11. Capital receipts reduced by costs of buying back dwellings in preceding year
- 12. Capital receipts reduced by consideration for former new town assets
- 13. Transitional reductions for debt-free authorities
- 14. Use of capital receipts
- 15. Calculation of minimum revenue provision Signature

| SCHEDULE — Social HomeBuy disposal | |
|------------------------------------|--|

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Explanatory Note