STATUTORY INSTRUMENTS

2026 No. 171

LOCAL GOVERNMENT, ENGLAND

The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2026

Made - - - -	*25th February 2026*
Laid before Parliament	*2nd March 2026*
Coming into force - -	*31st March 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 21(1) and 123(1) of the Local Government Act 2003(**1**).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2026.

(2) These Regulations come into force on 31st March 2026.

(3) These Regulations extend to England and Wales.

Amendment of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003

2. In regulation 30L of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003(**2**) (deficit relating to schools budget), in each of paragraphs (1), (3) and (5), for “31st March 2026” substitute “31st March 2028”.

(**1**) 2003 c. 26.
(**2**) S.I. 2003/3146; regulation 30L was inserted by S.I. 2020/1212 and amended by S.I. 2022/1328.

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Alison McGovern
Minister of State
Ministry of Housing, Communities and Local Government

25th February 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 ("the 2003 Regulations") make provision about the accounting practices to be followed by local authorities, including (in particular) with respect to the charging of expenditure to revenue accounts.

Regulation 30L of the 2003 Regulations applies to accounts prepared for the financial years falling within the period beginning with 1st April 2020 and ending with 31st March 2026. These Regulations amend regulation 30L to extend the application of the provision for a further two financial years.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.