STATUTORY INSTRUMENTS

2017 No. 536

LOCAL GOVERNMENT, ENGLAND

The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2017

Made - - - -	*5th April 2017*
Laid before Parliament	*7th April 2017*
Coming into force - -	*1st May 2017*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 11 and 123(1)(a) of the Local Government Act 2003(**1**).

Citation, commencement and application

1.—(1) These Regulations may be cited as the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2017 and come into force on 1st May 2017.

(2) The amendments made by regulation 2(2) apply in relation to a financial year commencing on or after 1st April 2016.

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

2.—(1) The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003(**2**) are amended as follows.

(2) In regulation 23 (use of capital receipts)—

(a) at the end of paragraph (i) omit "or";

(b) after paragraph (j) insert—

"or

(k) in the case of a Mayoral development corporation established under Chapter 2 of Part 8 of the Localism Act 2011(**3**), to meet any liability to pay corporation tax.".

(3) In the Schedule (calculation of the sub-liability), in paragraph 9 at the end insert—

(**1**) 2003 c. 26.
(**2**) S.I. 2003/3146. Relevant amendments were made by S.I. 2010/454, 2012/711, 2012/1324, 2012/2269, 2013/476, 2013/1751 and 2015/341.
(**3**) 2011 c. 20.

"(f) 2.441789231 in the financial year 2017 to 2018, except in relation to Cambridge City Council where it means 2.438300307;

(g) 2.417613100 in the financial year 2018 to 2019;

(h) 2.393676336 in the financial year 2019 to 2020; and

(i) 2.369976571 in the financial year 2020 to 2021.".

(4) In the Schedule, for Table A (assumed debt for each quarter in a year) and Table B (local authority share cap for each quarter in a year) substitute the tables set out in the Schedule to these Regulations.

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

Bourne of Aberystwyth
Parliamentary Under Secretary of State
Department for Communities and Local Government

5th April 2017

SCHEDULE Regulation 2(4)

Tables to be substituted in the Schedule to the 2003 Regulations

"**Table A – Assumed debt for each quarter in a year**

Authority0	*2012-13*	*2013-14*	*2014-15*	*2015-16*	*2016-17*	*2017-18*	*2018-19*	*2019-20*	*2020-21*
Adur	20,897.13	24,452.52	27,421.85	28,613.13	28,900.24	29,190.24	29,482.14	29,776.96	30,074.73
Arun	26,635.43	31,167.11	34,951.81	36,470.22	36,836.16	37,205.80	37,577.85	37,953.63	38,333.17
Ashfield	38,454.73	44,997.32	50,461.45	52,653.64	53,181.98	53,715.63	54,252.79	54,795.32	55,343.27
Ashford	38,994.02	45,628.36	51,169.13	53,392.06	53,927.80	54,468.94	55,013.63	55,563.76	56,119.40
Babergh	31,593.73	36,969.01	41,458.24	43,259.30	43,693.37	44,131.82	44,573.13	45,018.87	45,469.05
Barking and Dagenham	75,238.98	88,039.96	98,730.86	103,020.01	104,053.72	105,097.85	106,148.83	107,210.32	108,282.42
Barnet	69,838.39	81,720.53	91,644.04	95,625.32	96,584.84	97,554.02	98,529.56	99,514.86	100,510.01
Barnsley	158,381.51	185,328.22	207,833.02	216,861.92	219,037.92	221,235.82	223,448.22	225,682.72	227,939.54
Barrow	37,241.65	43,577.86	48,869.62	50,992.65	51,504.32	52,021.14	52,541.35	53,066.77	53,597.44
Basildon	76,575.66	89,604.05	100,484.89	104,850.24	105,902.32	106,965.01	108,034.65	109,114.99	110,206.14
Bassetlaw	50,738.34	59,370.84	66,580.38	69,472.82	70,169.92	70,874.04	71,582.78	72,298.61	73,021.60
Birmingham	546,499.56	639,479.67	717,133.27	748,287.57	755,795.97	763,380.07	771,013.87	778,723.97	786,511.19
Blackpool	37,533.72	43,919.62	49,252.89	51,392.57	51,908.25	52,429.12	52,953.42	53,482.95	54,017.78
Bolsover	55,367.40	64,787.48	72,654.77	75,811.10	76,571.80	77,340.16	78,113.57	78,894.70	79,683.65
Bournemouth	20,485.91	23,971.33	26,882.23	28,050.06	28,331.52	28,615.82	28,901.97	29,190.99	29,482.90
Brent	56,224.06	65,789.88	73,778.91	76,984.07	77,756.54	78,536.79	79,322.16	80,115.38	80,916.53
Brentwood	22,942.40	26,845.77	30,105.71	31,413.59	31,728.80	32,047.18	32,367.65	32,691.33	33,018.24
Brighton and Hove	50,783.60	59,423.80	66,639.77	69,534.79	70,232.52	70,937.27	71,646.64	72,363.10	73,086.74
Bristol	80,034.24	93,651.07	105,023.35	109,585.86	110,685.46	111,796.13	112,914.11	114,043.24	115,183.67
Broxtowe	39,863.31	46,645.55	52,309.83	54,582.32	55,130.01	55,683.21	56,240.04	56,802.44	57,370.47
Bury	140,488.91	164,391.41	184,353.85	192,362.70	194,292.89	196,242.53	198,204.92	200,187.02	202,188.87
Cambridge	76,222.13	89,190.38	100,020.98	104,366.18	105,413.41	106,471.11	107,535.81	108,611.24	109,697.36
Camden	135,367.51	158,398.71	177,633.43	185,350.38	187,210.16	189,088.73	190,979.61	192,889.41	194,818.30
Cannock Chase	45,036.17	52,698.51	59,097.82	61,665.20	62,283.95	62,908.94	63,538.03	64,173.41	64,815.15
Canterbury	36,749.65	43,002.15	48,224.00	50,318.99	50,823.90	51,333.89	51,847.23	52,365.70	52,889.36
Castle Point	12,718.60	14,882.51	16,689.73	17,414.78	17,589.52	17,766.02	17,943.68	18,123.12	18,304.35

Authority0	*2012-13*	*2013-14*	*2014-15*	*2015-16*	*2016-17*	*2017-18*	*2018-19*	*2019-20*	*2020-21*
Central Bedfordshire	53,786.65	62,937.78	70,580.47	73,646.68	74,385.66	75,132.09	75,883.41	76,642.24	77,408.67
Charnwood	42,123.01	49,289.72	55,275.09	57,676.39	58,255.13	58,839.69	59,428.09	60,022.37	60,622.59
Cheltenham	16,391.27	19,180.04	21,509.11	22,443.53	22,668.73	22,896.20	23,125.16	23,356.42	23,589.98
Cheshire West and Chester	110,158.94	128,901.12	144,553.81	150,833.71	152,347.21	153,875.91	155,414.69	156,968.84	158,538.53
Chesterfield	74,551.50	87,235.51	97,828.72	102,078.68	103,102.95	104,137.54	105,178.91	106,230.70	107,293.01
City of London	6,480.57	7,583.15	8,503.99	8,873.43	8,962.47	9,052.40	9,142.93	9,234.36	9,326.70
City of York	76,730.76	89,785.54	100,688.41	105,062.61	106,116.81	107,181.65	108,253.46	109,336.00	110,429.36
Colchester	47,525.71	55,611.62	62,364.67	65,073.97	65,726.93	66,386.47	67,050.33	67,720.84	68,398.04
Corby	34,708.00	40,613.14	45,544.89	47,523.48	48,000.34	48,482.00	48,966.82	49,456.49	49,951.06
Cornwall	39,261.88	45,941.80	51,520.63	53,758.83	54,298.25	54,843.11	55,391.54	55,945.45	56,504.91
Crawley	86,166.07	100,826.16	113,069.72	117,981.79	119,165.64	120,361.41	121,565.02	122,780.67	124,008.48
Croydon	84,855.00	99,292.02	111,349.29	116,186.62	117,352.45	118,530.02	119,715.32	120,912.48	122,121.60
Dacorum	119,956.75	140,365.91	157,410.87	164,249.24	165,897.34	167,562.04	169,237.66	170,930.04	172,639.34
Darlington	45,573.00	53,326.68	59,802.26	62,400.24	63,026.38	63,658.81	64,295.40	64,938.36	65,587.74
Dartford	28,367.62	33,194.02	37,224.85	38,842.00	39,231.75	39,625.42	40,021.67	40,421.89	40,826.11
Derby	113,840.21	133,208.71	149,384.51	155,874.25	157,438.31	159,018.13	160,608.31	162,214.39	163,836.54
Doncaster	143,998.95	168,498.58	188,959.71	197,168.72	199,147.12	201,145.42	203,156.92	205,188.52	207,240.39
Dover	29,610.54	34,648.40	38,855.84	40,543.85	40,950.67	41,361.59	41,775.21	42,192.96	42,614.89
Dudley	222,387.12	260,223.62	291,823.13	304,500.86	307,556.26	310,642.33	313,748.83	316,886.29	320,055.16
Durham	162,661.42	190,336.22	213,449.22	222,722.02	224,956.88	0.00	0.00	0.00	0.00
Ealing	58,459.83	68,406.04	76,712.75	80,045.37	80,848.56	81,659.84	82,476.43	83,301.20	84,134.21
East Devon	27,001.26	31,595.19	35,431.87	36,971.13	37,342.10	37,716.81	38,093.98	38,474.92	38,859.67
East Riding	120,495.95	140,996.83	158,118.42	164,987.51	166,643.01	168,315.22	169,998.37	171,698.35	173,415.34
Eastbourne	14,411.35	16,863.26	18,911.00	19,732.55	19,930.55	20,130.54	20,331.85	20,535.17	20,740.52
Enfield	54,891.62	64,230.74	72,030.43	75,159.64	75,913.80	76,675.56	77,442.32	78,216.74	78,998.91
Epping Forest	62,811.79	73,498.44	82,423.53	86,004.24	86,867.22	87,738.89	88,616.28	89,502.44	90,397.47
Exeter	17,675.81	20,683.13	23,194.73	24,202.37	24,445.22	24,690.52	24,937.43	25,186.80	25,438.67
Fareham	18,663.06	21,838.35	24,490.24	25,554.16	25,810.58	26,069.57	26,330.27	26,593.57	26,859.51

Authority0	*2012-13*	*2013-14*	*2014-15*	*2015-16*	*2016-17*	*2017-18*	*2018-19*	*2019-20*	*2020-21*
Gateshead	233,638.62	273,389.46	306,587.73	319,906.76	323,116.75	326,359.03	329,622.63	332,918.83	336,248.08
Gloucester	19,441.17	22,748.84	25,511.29	26,619.57	26,886.68	0.00	0.00	0.00	0.00
Gosport	18,841.94	22,047.67	24,724.97	25,799.09	26,057.96	26,319.44	26,582.63	26,848.46	27,116.94
Gravesham	38,324.59	44,845.05	50,290.69	52,475.46	53,002.00	53,533.85	54,069.19	54,609.88	55,155.98
Great Yarmouth	30,516.44	35,708.44	40,044.60	41,784.25	42,203.52	42,627.01	43,053.28	43,483.81	43,918.65
Greenwich	84,205.76	98,532.33	110,497.34	115,297.66	116,454.57	117,623.14	118,799.37	119,987.36	121,187.24
Guildford	63,911.63	74,785.40	83,866.77	87,510.18	88,388.27	89,275.21	90,167.96	91,069.64	91,980.34
Hackney	41,037.10	48,019.06	53,850.12	56,189.53	56,753.34	57,322.83	57,896.06	58,475.02	59,059.77
Hammersmith and Fulham	67,006.94	78,407.33	87,928.52	91,748.39	92,669.00	93,598.89	94,534.88	95,480.23	96,435.03
Haringey	84,735.97	99,152.74	111,193.09	116,023.63	117,187.81	118,363.75	119,547.39	120,742.87	121,950.29
Harlow	72,450.64	84,777.22	95,071.92	99,202.11	100,197.52	101,202.95	102,214.98	103,237.13	104,269.50
Harrogate	44,677.24	52,278.52	58,626.82	61,173.74	61,787.57	62,407.57	63,031.65	63,661.97	64,298.59
Harrow	36,046.34	42,179.18	47,301.10	49,355.99	49,851.24	50,351.47	50,854.99	51,363.54	51,877.17
Havering	54,765.56	64,083.24	71,865.02	74,987.04	75,739.47	76,499.48	77,264.48	78,037.12	78,817.49
High Peak	32,695.31	38,258.01	42,903.77	44,767.63	45,216.84	45,670.56	46,127.27	46,588.54	47,054.43
Hillingdon	76,870.28	89,948.80	100,871.49	105,253.64	106,309.77	107,376.53	108,450.31	109,534.81	110,630.15
Hinckley and Bosworth	34,436.14	40,295.02	45,188.15	47,151.25	47,624.37	48,102.26	48,583.28	49,069.11	49,559.80
Hounslow	68,369.17	80,001.33	89,716.09	93,613.61	94,552.94	95,501.73	96,456.75	97,421.32	98,395.53
Ipswich	49,110.80	57,466.39	64,444.68	67,244.33	67,919.07	68,600.61	69,286.61	69,979.48	70,679.28
Islington	127,317.31	148,978.83	167,069.69	174,327.61	176,076.89	177,843.71	179,622.18	181,418.40	183,232.58
Kensington and Chelsea	57,412.63	67,180.68	75,338.59	78,611.51	79,400.31	80,197.05	80,999.02	81,809.01	82,627.10
Kettering	37,916.73	44,367.79	49,755.48	51,917.00	52,437.94	52,964.13	53,493.77	54,028.71	54,569.00
Kingston upon Hull	169,997.31	198,920.32	223,075.62	232,766.72	235,102.32	237,461.42	239,836.02	242,234.42	244,656.78
Kingston upon Thames	38,583.57	45,148.09	50,630.53	52,830.06	53,360.16	53,895.61	54,434.56	54,978.91	55,528.70
Kirklees	131,265.21	153,598.41	172,250.21	179,733.21	181,536.75	183,358.38	185,191.97	187,043.89	188,914.33
Lambeth	107,044.15	125,256.38	140,466.51	146,568.81	148,039.51	149,525.02	151,020.27	152,530.47	154,055.78
Lancaster	62,101.71	72,667.54	81,491.73	85,031.97	85,885.19	86,747.00	87,614.47	88,490.62	89,375.53