



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 1

DEFINITIONS

1130 “Local authority”

- (1) In the Corporation Tax Acts “local authority”, in relation to England and Wales, means—
- (a) a billing authority as defined in section 1(2) of the Local Government Finance Act 1992,
 - (b) a precepting authority as defined in section 69(1) of that Act,
 - (c) a body with power to issue a levy (by virtue of regulations under section 74 of the Local Government Finance Act 1988),
 - (d) a body with power to issue a special levy (by virtue of regulations under section 75 of that Act),
 - (e) a fire and rescue authority in Wales constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies,
 - (f) an authority with power to make or determine a rate, or
 - (g) a residuary body established by order under section 22(1) of the Local Government Act 1992.
- (2) In the Corporation Tax Acts “local authority”, in relation to Scotland, means—
- (a) a council constituted under section 2 of the Local Government etc (Scotland) Act 1994,
 - (b) a joint board or committee within the meaning of the Local Government (Scotland) Act 1973, or

Status: This is the original version (as it was originally enacted).

- (c) an authority with power to requisition any sum from a council such as is mentioned in paragraph (a).
- (3) In the Corporation Tax Acts “local authority”, in relation to Northern Ireland, means a district council constituted under section 1 of the [Local Government Act \(Northern Ireland\) 1972 \(c. 9 \(N.I.\)\)](#).
- (4) In this section “rate” means a rate—
 - (a) whose proceeds are applicable for public local purposes, and
 - (b) which is leviable by reference to the value of land or property.