

SCHEDULE 1

PART I

amendments of enactments

Value Added Tax Act 1994

8. In section 96(4) of the Value Added Tax Act 1994(1) (interpretation-meaning of “local authority”), for the words from “regional” to the end substitute the words “council constituted under section 2 of the Local Government etc. (Scotland) Act 1994, any two or more such councils and any joint committee or joint board within the meaning of section 235(1) of the Local Government (Scotland) Act 1973”.

(1) 1994 c. 23.