

## SCHEDULES

### SCHEDULE 18

#### DEFINITION OF “LOCAL AUTHORITY”

- 5 (1) The Taxes Act 1988 shall be amended as follows.
- (2) Section 519(4) shall cease to have effect.
- (3) In section 832(1), the following definition shall be substituted for the definition of “local authority” and “local authority association”—
- ““local authority association” has the meaning given by section 519;”.