
STATUTORY INSTRUMENTS

2023 No. 402

The Local Government and Elections (Wales)
Act 2021 (Corporate Joint Committees)
(Consequential Amendments) Order 2023

Amendment of Income Tax Act 2007

4. In section 999(1)(1) of the Income Tax Act 2007(2) (meaning of “local authority”), after paragraph (e) insert—

“(ea) a corporate joint committee established by regulations under Part 5 of the Local Government and Elections (Wales) Act 2021 (asc 1),”.

(1) There are amendments to section 999 which are not relevant to this Order.
(2) 2007 c. 3.