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STATUTORY INSTRUMENTS

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**2023 No. 402**

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

**Amendment of Corporation Tax Act 2010**

**5.** In section 1130(1) of the Corporation Tax Act 2010<sup>(1)</sup> (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),”.