
STATUTORY INSTRUMENTS

1995 No. 1510

**LOCAL GOVERNMENT, ENGLAND AND WALES
WALES**

**The Local Government Reorganisation (Wales)
(Consequential Amendments No. 2) Order 1995**

| | | |
|-------------------------------|---------|-----------------------|
| <i>Made</i> | - - - - | <i>12th June 1995</i> |
| <i>Laid before Parliament</i> | | <i>14th June 1995</i> |
| <i>Coming into force</i> | - - | <i>16th June 1995</i> |

The Secretary of State for Wales, in exercise of the powers conferred on him by section 54(1) and (2)(e) of the Local Government (Wales) Act 1994⁽¹⁾, hereby makes the following Order:

1. This Order may be cited as the Local Government Reorganisation (Wales) (Consequential Amendments No. 2) Order 1995 and shall come into force on 16th June 1995.

2. In section 96 of the Value Added Tax Act 1994⁽²⁾(other interpretative provisions), in subsection (4) (meaning of “local authority”) after “county,” insert “county borough,”.

Signed by authority of the Secretary of State for Wales

Welsh Office
12th June 1995

Gwilym Jones
Parliamentary Under Secretary of State

(1) 1994 c. 19.
(2) 1994 c. 23.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

On 4th May 1995 the county and county borough councils created as a result of the Local Government (Wales) Act 1994 were elected. The old Welsh principal councils continue in existence until 1st April 1996, when the new county and county borough councils will take over the functions of the old councils. In the meantime the new councils will prepare to take on those functions when the old councils are abolished. This Order amends the definition of “local authority” in section 96(4) of the Value Added Tax Act 1994 to bring all the new councils within that definition. The definition will continue to apply to the old councils until they cease to exist.