

SCHEDULE 2

Consequential and Connected Amendments

PART 2

Acts other than the Education Acts

Corporation Tax Act 2009 (c.4)

66.—(1) Section 71 of the Corporation Tax Act 2009 is amended as follows.

(2) For subsection (1)(a) substitute—

“(a) a local authority (but only to the extent that the services of the employee are made available to the authority for the purposes of, or in connection with, the education functions of the authority),”.

(3) In subsection (1)(b) for “by a local education authority” substitute “, in the exercise of their education functions, by a local authority”.

(4) After subsection (3) add—

“(4) In subsection (1) “local authority” and “education functions” have the same meaning as in the Education Act 1996 (see section 579(1) of that Act).”.

Commencement Information

II Sch. 2 para. 66 in force at 5.5.2010, see **art. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Local Education Authorities and Children's Services Authorities (Integration of Functions) Order 2010, Paragraph 66.