
STATUTORY INSTRUMENTS

1996 No. 1529

The Landfill Tax (Contaminated Land) Order 1996

6. After subsection (2) of section 70 there shall be inserted the following —

“(2A) A local authority is —

- (a) the council of a county, county borough, district, London borough, parish or group of parishes (or, in Wales, community or group of communities);
- (b) the Common Council of the City of London;
- (c) as respects the Temples, the Sub-Treasurer of the Inner Temple and the Under-Treasurer of the Middle Temple respectively;
- (d) the council of the Isles of Scilly;
- (e) any joint committee or joint board established by two or more of the foregoing;
- (f) in relation to Scotland, a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994⁽¹⁾, any two or more such councils and any joint committee or joint board within the meaning of section 235(1) of the Local Government (Scotland) Act 1973.⁽²⁾

⁽¹⁾ 1994 c. 39.

⁽²⁾ 1973 c. 65.