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SCHEDULE 11

CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988

3. In section 91A(6) of the Income and Corporation Taxes Act 1988 (waste disposal: restoration payments)⁽¹⁾, in paragraph (ba) after “1999” insert—

“or a permit under regulations under Article 4 of the Environment (Northern Ireland) Order 2002,”.

(1) 1988 c. 1; section 91A was inserted by section 78 of the Finance Act 1990 (c. 29) and amended by section 110 of the Finance Act 1993 (c. 34).