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**Changes to legislation:** There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Cross Heading: The Income and Corporation Taxes Act 1988 (c.1). (See end of Document for details)

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## SCHEDULE 13

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### *The Income and Corporation Taxes Act 1988 (c.1)*

- 155 In section 842A(3) of the Income and Corporation Taxes Act 1988 (local authorities)—
- (a) for paragraphs (a), (b) and (c) substitute—
    - “(a) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994”; and
  - (b) in paragraph (e), for the words from “falling” to the end substitute “ such as is mentioned in paragraph (a) above ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Cross Heading: The Income and Corporation Taxes Act 1988 (c.1).