

SCHEDULES

SCHEDULE 22

REMEDIATION OF CONTAMINATED LAND

PART 4

SPECIAL PROVISION FOR LIFE ASSURANCE BUSINESS

Payment in respect of life assurance company tax credit, etc

- 26 Paragraph 16 (payment) and paragraph 18 (tax credit not to be treated as income) shall have effect in relation to life assurance company tax credits with the substitution for each reference to a land remediation tax credit of a reference to a life assurance company tax credit.