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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 25**

**The Packaging Waste (Data Reporting)  
(No.2) Regulations (Northern Ireland) 2023**

**PART 1**

**General**

**Exclusion of charities from data collection and data reporting obligations**

**14.** These Regulations do not apply to a charity, and for these purposes, “charity” includes anything which is a charity—

- (a) within the meaning of section 1(1) of the Charities Act (Northern Ireland) 2008<sup>(1)</sup>, or
- (b) for the purposes of section 202 of the Corporation Tax Act 2010<sup>(2)</sup>

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<sup>(1)</sup> 2008 c.12 (N.I.).

<sup>(2)</sup> 2010 c.4. Section 202 has been amended by paragraph 27(2) of Schedule 6 of the Finance Act 2010 (c. 13), section 35(5) of the Finance Act 2014 (c.26) and S.I. 2012/964.