



Planning and Compensation Act 1991

1991 CHAPTER 34

PART V

MISCELLANEOUS AND GENERAL

83 Consequential amendment of section 91A of Income and Corporation Taxes Act 1988

In section 91A of the Income and Corporation Taxes Act 1988 (waste disposal: restoration payments)—

- (a) in subsection (4)(b) for “any term of a relevant agreement” there is substituted “any relevant obligation”; and
- (b) for subsection (7) there is substituted—

“(7) For the purposes of this section a relevant obligation is—

- (a) an obligation arising under an agreement made under—
 - (i) section 106 of the Town and Country Planning Act 1990, as originally enacted;
 - (ii) section 50 of the Town and Country Planning (Scotland) Act 1972;
- (b) a planning obligation entered into under section 106 of the Act of 1990, as substituted by section 12 of the Planning and Compensation Act 1991, or under section 299A of the Act of 1990;
- (c) an obligation arising under or under an agreement made under any provision—
 - (i) corresponding to section 106 of the Town and Country Planning Act 1990, as originally enacted or as substituted by the Act of 1991 or to section 299A of the Act of 1990; and
 - (ii) for the time being in force in Northern Ireland.”