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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 11. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### MISCELLANEOUS AMENDMENTS RELATING TO DECOMMISSIONING

##### **PART 1**

#### ABANDONMENT GUARANTEES AND ABANDONMENT EXPENDITURE

##### *Consequential amendments*

- 11 (1) Section 104 of FA 1991 is amended as follows.
- (2) In subsection (1), omit “and sections 105 and 106 below”.
- (3) In subsection (2), omit “and section 106 (but not section 105) below”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 11.