

## SCHEDULES

### SCHEDULE 4

#### AMENDMENTS OF INCOME TAX ACTS AND CORPORATION TAX ACTS

#### PART II

#### OTHER AMENDMENTS

##### *Capital allowances for contributions to public expenditure*

7 In section 85 of the Capital Allowances Act 1968 (which provides for capital allowances for contributions to expenditure by another person, but not where that other person is the Crown or some other authority not within the charge to tax) after subsection (2) there shall be inserted the following subsection:—

“(2A) In relation to any contribution made after 5th April 1970 to expenditure incurred after that date by the Crown, or by any public or local authority in the United Kingdom, subsection (1) above shall have effect as if the words from ' and in respect' to the end of paragraph (d) were omitted”;

and in subsection (3), after the words "this subsection shall apply only where " there shall be inserted the words " subsection (2a) above does not apply but ".