

SCHEDULES

SCHEDULE 16

CAPITAL ALLOWANCES ON FIXTURES

PART II

CONSEQUENTIAL AMENDMENT OF THE TAXES MANAGEMENT ACT 1970

- 9 In the second column of the Table in section 98 of the Taxes Management Act 1970 (penalties in respect of certain information provisions), in the entry relating to sections 23(2), 33F(4), 48 and 49(2) of the Capital Allowances Act 1990, for “and 49(2)” there shall be substituted “, 49(2) and 51(6A)”.