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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

**The Capital Allowances (Structures and  
Buildings Allowances) Regulations 2019**

**Amendments to the Corporation Tax Act 2010**

9.—(1) The Corporation Tax Act 2010<sup>(1)</sup> is amended as follows.

(2) In section 682 (restriction on the deduction of the expenses of management: general provision), in subsection (3), for “section 253” substitute “sections 253 and 270HE”.

(3) In section 699 (restriction on the deduction of the expenses of management: asset transferred within group), in subsection (3), for “section 253” substitute “sections 253 and 270HE”.