SCHEDULES

SCHEDULE 13

CAPITAL ALLOWANCES: MISCELLANEOUS AMENDMENTS

Sale of machinery or plant

6 (1) In section 161(10) of that Act, the words "and of subsection (8)" shall be omitted.

(2) This paragraph shall apply in relation to a sale of an asset when both the time of completion and the time when possession of the asset is given are on or after 6th April 1990.