

## SCHEDULES

### SCHEDULE 13

#### CAPITAL ALLOWANCES: MISCELLANEOUS AMENDMENTS

##### *Contributions: machinery and plant*

- 5 (1) In section 154(2) of that Act, for the words from “as if” to “and for” there shall be substituted the words “as if—
- (a) the reference to expenditure in respect of which an allowance would have been made under Part I included a reference to expenditure in respect of which a first-year allowance would have been made under Part II or which would have been taken into account in determining qualifying expenditure for the purpose of any allowance or charge under section 24; and
  - (b) the reference to the making to the contributor to expenditure on the provision of an asset of such initial and writing-down allowances as would have been made to him if his contribution had been expenditure on the provision of a similar asset included a reference to his being treated under Part II as if his contribution had been expenditure on the provision of that asset;
- and for”.
- (2) This paragraph shall apply to contributions made on or after 6th April 1990.