

## SCHEDULES

### SCHEDULE 17

#### CAPITAL ALLOWANCES: ASSIMILATION OF CLAIMS BY COMPANIES TO CLAIMS BY INDIVIDUALS

##### *Machinery and plant: general*

- 6 (1) Section 25 (qualifying expenditure) shall be amended as follows.
- (2) In subsection (1)(a)(ii) the words from “in the case of a person” to “of a company” shall be omitted.
- (3) Subsection (2) shall be omitted.
- (4) In subsection (3) the words “, but not being a company,” shall be omitted.
- (5) In subsection (4)—
- (a) in paragraph (a) the words “(whether a company or not)” shall be omitted;  
and
  - (b) in paragraph (b) the words “, in the case of a person other than a company,” shall be omitted.