
Changes to legislation: There are currently no known outstanding effects for the Coal Industry Act 1994, Cross
Heading: Capital allowances for machinery and plant: connected persons. (See end of Document for details)

SCHEDULES

SCHEDULE 4

TAXATION PROVISIONS

PART I

CORPORATION TAX

Capital allowances for machinery and plant: connected persons

- 22 For the purposes of [^{F1}Part 2 of the Capital Allowances Act] references in that Part to a transaction (however described) between connected persons within the meaning of section 839 of the 1988 Act shall not include references to any relevant transfer.

Textual Amendments

- F1** Words in Sch. 4 para. 22 substituted (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, s. 578, **Sch. 2 para. 93(14)**

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