

## SCHEDULES

### SCHEDULE 6

#### AMENDMENTS IN CONNECTION WITH CHARGE UNDER SCHEDULE A

##### *The Capital Allowances Act 1990 (c. 1)*

30 In subsection (2) of section 15 of that Act of 1990 (method of making allowances and charges in the case of buildings falling temporarily out of use), at the beginning there shall be inserted “For the purposes of corporation tax” and after that subsection there shall be inserted the following subsection—

“(2A) For the purposes of income tax any allowance or charge falling to be made to any person in respect of a building or structure during a period while the building or structure—

- (a) is temporarily out of use, but
- (b) is deemed by virtue of subsection (1) above still to be an industrial building or structure,

shall be made, in a case falling within subsection (2)(a) or (b) above, in accordance with section 9(1A) as if (where section 9(1A) does not otherwise apply) the building or structure were subject to a lease at the relevant time.”