
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Paragraph 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 15

CAPITAL ALLOWANCES: SCHEDULE A CASES ETC

Repeal of existing rules

- 1 Section 32 of the Taxes Act 1988 (capital allowances in Schedule A cases) shall cease to have effect, both for the purposes of income tax and for the purposes of corporation tax.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 1.