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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 15

#### CAPITAL ALLOWANCES: SCHEDULE A CASES ETC

##### *Manner of making allowances and charges*

5 [F1(1) In subsection (3) of section 67 of that Act of 1990 (manner of giving allowance on thermal insulation), the words from “shall be made” to “corporation tax,” shall be omitted.

F1(2) After that subsection there shall be inserted the following subsection—

“(3A) Subsections (2) and (3) above have effect for the purposes of corporation tax only.”]

F2(3) .....

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#### **Textual Amendments**

**F1** Sch. 15 para. 5(1)(2) repealed (31.7.1998 with effect in accordance with s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

**F2** Sch. 15 para. 5(3) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, s. 580, **Sch. 4**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 5.