

## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

##### *The Income and Corporation Taxes Act 1988 (c. 1)*

###### *Section 525 (capital sums: death, winding up or partnership change)*

- 45            In subsection (3), for “section 152 of the 1990 Act (succession to trades)” substitute “section 559 of the Capital Allowances Act (effect of successions)”.