

SCHEDULES

SCHEDULE 2

CONSEQUENTIAL AMENDMENTS

The Taxation of Chargeable Gains Act 1992 (c. 12)

Section 37 (consideration chargeable to tax on income)

- 77 In subsection (2), for paragraphs (a) and (b) substitute—
- “(a) taken into account in the making of a balancing charge under the Capital Allowances Act but excluding Part 10 of that Act,
 - (b) brought into account as the disposal value of plant or machinery under Part 2 of that Act, or
 - (c) brought into account as the disposal value of an asset representing qualifying expenditure under Part 6 of that Act.”