

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 5

INDUSTRIAL BUILDINGS ALLOWANCES

Industrial buildings

Bridge undertakings

- 56 In section 274, item 8 of Table B (bridge undertakings) does not apply if the expenditure was treated as incurred before the end of the tax year 1956-57.

Building used by more than one licensee

- 57 Section 278 does not apply if the licence was granted before 10th March 1982.

Qualifying hotels

- 58 (1) Section 279 does not apply if the expenditure on the construction of the building was incurred before 12th April 1978.
- (2) Expenditure is not to be treated for the purposes of sub-paragraph (1) as having been incurred after the date on which it was in fact incurred by reason only of section 10(1) of CAA 1990.

Non-industrial part of building disregarded

- 59 Section 283(2) applies with the substitution of “10%” for “25%” if the expenditure was incurred before 16th March 1983.