Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 3

TRANSITIONALS AND SAVINGS

## PART 9

PATENT ALLOWANCES

Supplementary provisions

Limit on qualifying expenditure

Section 481 does not apply to expenditure incurred before 1st April 1986, and subsections (5) and (6) of that section do not apply to expenditure incurred before 27th July 1989.