

SCHEDULES

SCHEDULE 12

MILEAGE ALLOWANCES

PART 2

CONSEQUENTIAL AMENDMENTS

The Taxes Act 1988

- 4 (1) Section 168 of that Act (Chapter 2 of Part 5: other interpretative provisions) is amended as follows.
- (2) In subsection (5)(c), after “would” insert “(in the absence of sections 197AD to 197AF)”.
- (3) In subsection (5A)(c), after “would” insert “(in the absence of sections 197AD to 197AF)”.