

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 18

CAPITAL ALLOWANCES: FIXTURES PROVIDED IN CONNECTION WITH ENERGY MANAGEMENT SERVICES

- 5 In section 181(4) of that Act (purchaser of land giving consideration for fixture), for “section 182” substitute “ sections 182 and 182A ”.

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