

SCHEDULES

SCHEDULE 21

CAPITAL ALLOWANCES: MINOR AMENDMENTS

Highway concessions

- 6 (1) In section 341(4) of that Act (meaning of “highway concession”), for “the Secretary of State or from the Department for Regional Development in Northern Ireland” substitute “the relevant authority”.
- (2) After that subsection add—
- “(5) In subsection (4) “the relevant authority” means—
- (a) the Secretary of State,
 - (b) the Scottish Ministers,
 - (c) the National Assembly for Wales, or
 - (d) the Department for Regional Development in Northern Ireland.”.