

# SCHEDULES

## SCHEDULE 22

### REMEDIATION OF CONTAMINATED LAND

#### PART 5

#### SUPPLEMENTARY PROVISIONS

##### *Transitional provisions*

- 32 (1) This Schedule does not apply to expenditure incurred before the day on which this Act is passed.
- (2) For this purpose no account shall be taken of section 401 of the Taxes Act 1988 (earlier expenditure treated as incurred when Schedule A business or trading begins).