
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 11. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CAPITAL ALLOWANCES: RENOVATION OF BUSINESS PREMISES IN DISADVANTAGED AREAS

PART 2

CONSEQUENTIAL AMENDMENTS

- 11 (1) Part 2 of Schedule 1 to CAA 2001 (list of defined expressions) is amended as follows.
 (2) Insert the following entries in the appropriate places—

“balancing adjustment (in Part 3A)	section 360M”
“balancing event (in Part 3A)	section 360N”
“lease and related expressions (in Part 3A)	section 360Z4”
“proceeds from a balancing event (in Part 3A)	section 360O”
“qualifying building (in Part 3A)	section 360C”
“qualifying business premises (in Part 3A)	section 360D”
“qualifying expenditure (in Part 3A)	section 360B”
“relevant interest (in Part 3A)	Chapter 4 of Part 3A”
“residue of qualifying expenditure (in Part 3A)	section 360K”

- (3) In the entry for “sale, transfers under Parts 3, 4, 4A and 10 treated as”, after “3” insert “, 3A”.

Commencement Information

- II** Sch. 6 para. 11 has effect as specified by [The Finance Act 2005, Section 92 and Schedule 6, \(Appointed Day\) Order 2007 \(S.I. 2007/949\)](#), **art. 2**

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