
Changes to legislation: Finance Act 2008, Cross Heading: FA 2000 is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 24

ANNUAL INVESTMENT ALLOWANCE

PART 2

AMENDMENTS OF OTHER ENACTMENTS

FA 2000

- 19 (1) Schedule 22 to FA 2000 (tonnage tax) is amended as follows.
- (2) In paragraph 87(1)(a), for “a first-year allowance shall not” substitute “ no annual investment allowance or first-year allowance is to be ”.
- (3) In paragraph 94(2), after “any” insert “ annual investment allowance or ”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)