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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### PLANT AND MACHINERY ALLOWANCES: FIXTURES

*Fixtures on which business premises renovation allowance has been made*

- 10 In section 199 (election to apportion capital sum given by lessee on grant of lease),  
for subsection (5)(a) substitute—
- “(a) sections 186, 186A and 187 (fixtures on which industrial buildings allowance, business premises renovation allowance or research and development allowance has been made).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10.