

## SCHEDULES

### SCHEDULE 16

#### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 3

##### AMENDMENTS OF OTHER ACTS

###### *Capital Allowances Act 2001*

- 99 (1) Section 256 (different giving effect rules for different categories of business) is amended as follows.
- (2) In subsection (1)(b)—
- (a) for “under the I minus E basis” substitute “in accordance with the I - E rules”,  
and
  - (b) for “its life assurance business” substitute “that business”.
- (3) In subsection (2)(a), for the words from “as expenses payable” to “section 76(7) of ICTA” substitute “for the purposes of section 76 of FA 2012 as deemed BLAGAB management expenses for the chargeable period in question”.
- (4) Omit subsections (3) and (4).
- (5) In the heading, for “**different categories of business**” substitute “**BLAGAB**”.