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

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## SCHEDULES

### SCHEDULE 9

#### CAPITAL ALLOWANCES FOR PLANT AND MACHINERY: ANTI-AVOIDANCE

##### *Commencement*

- 9 (1) The amendments made by paragraphs 1 to 7 of this Schedule have effect in relation to expenditure of B's that is incurred on or after the start date (regardless of when the relevant transaction was entered into).
- (2) The amendment made by paragraph 8 of this Schedule has effect in relation to expenditure that is incurred on or after the start date.
- (3) The start date is—
- (a) 1 April 2012, for corporation tax purposes, and
  - (b) 6 April 2012, for income tax purposes.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Commencement.