
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 14

CROSS-FIELD ALLOWANCE

PART I

ELECTIONS

Earliest date for an election

- 2 (1) No election may be made in respect of an amount of expenditure until a final decision as to supplement has been made on a claim in respect of that amount under Schedule 5 or Schedule 6 to the principal Act.
- (2) For the purposes of this paragraph, a final decision as to supplement is made in relation to an amount of expenditure when—
- (a) the Board give to the responsible person or, as the case may be, the participator notice under paragraph 3 of Schedule 5 to the principal Act stating that amount of expenditure as an amount qualifying for supplement; or
 - (b) after notice of appeal has been given against a decision on a claim, an agreement is made as mentioned in sub-paragraph (1) of paragraph 6 of Schedule 5 to the principal Act and that amount of expenditure is, for the purposes of that sub-paragraph, the appropriate amount of the expenditure claimed as qualifying for supplement; or
 - (c) on an appeal against a decision on a claim, there is a determination by the [F¹tribunal] or the court by virtue of which that amount of expenditure falls (under paragraph 7(2) or paragraph 8(2) of Schedule 5 to the principal Act) to be treated for the purposes of Part I of that Act as qualifying for supplement.
- (3) Nothing in Schedule 5 to the principal Act relating to the date on which an amount of expenditure is to be treated as having been allowed as qualifying for supplement applies for the purposes of sub-paragraph (2) above.

Textual Amendments

- F1** Word in [Sch. 14 para. 2\(2\)\(c\)](#) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 131](#)

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