



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART II

#### PROVISIONS RELATING TO THE SCHEDULE A CHARGE AND THE ASSOCIATED SCHEDULE D CHARGES

##### *Deductions and other allowances*

### **32 Capital allowances for machinery and plant used in estate management.**

**F1** .....

#### **Textual Amendments**

**F1** S. 32 repealed (with effect as mentioned in Sch. 15 para. 9(1) of the repealing Act) by [Finance Act 1997 \(c. 16\)](#), ss. 85, 113, Sch. 15 para. 1, [Sch. 18 Pt. 06\(11\)](#), Note

**Status:**

Point in time view as at 19/03/1997.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations.