

**Status:** Point in time view as at 28/07/2000. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1990, Paragraph 14. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 17

#### CAPITAL ALLOWANCES: ASSIMILATION OF CLAIMS BY COMPANIES TO CLAIMS BY INDIVIDUALS

##### *Machinery and plant: supplementary*

- 14 In section 79 (effect of use partly for trade etc. and partly for other purposes) in subsection (6) the words “or is disclaimed under subsection (4) of that section”, the words “or (4)” and the words “or as disclaimed” shall be omitted.

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