

SCHEDULES

SCHEDULE 13

CAPITAL ALLOWANCES: ENTERPRISE ZONES

Commencement

- 14 Paragraphs 2 to 7 above shall have effect in any case where the purchase price payable on the sale of the relevant interest in a building or structure before it is used (or if there is more than one such sale before the building or structure is used, the purchase price payable on the last of those sales) becomes payable on or after 16th December 1991.
- 15 Paragraphs 8 and 9 above shall have effect in relation to buildings or structures first used on or after 16th December 1991.
- 16 Paragraph 10 above shall apply in relation to contracts whenever made.
- 17 Paragraph 13 above shall have effect in accordance with paragraphs 14 and 15 above.