Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 4

TAXATION PROVISIONS

## PART I

## CORPORATION TAX

Capital allowances for machinery and plant: connected persons

For the purposes of Part II of the 1990 Act references in that Part to a transaction (however described) between connected persons within the meaning of section 839 of the 1988 Act shall not include references to any relevant transfer.