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SCHEDULE 27

REPEALS

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

(18)

CAPITAL ALLOWANCES

Chapter	Short title	Extent of repeal
1990 c. 1.	The Capital Allowances Act 1990.	Section 76(3).
1997 c. 58.	The Finance (No. 2) Act 1997.	Section 42(6) and (7).

1. The repeal of section 76(3) of the Capital Allowances Act 1990 has effect in relation to every chargeable period ending on or after 12th May 1998.

2. The repeal of section 42(6) and (7) of the Finance (No. 2) Act 1997 has effect in accordance with section 84(3) of this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, (18).