

SCHEDULES

SCHEDULE 27

MINOR AND CONSEQUENTIAL AMENDMENTS ABOUT RAILWAYS

Finance Act 1994 (c. 9)

- 50 (1) Schedule 24 to the Finance Act 1994 is amended as follows.
- (2) In paragraph 15(11) (trading losses), after paragraph (b) insert—
“(ba) a wholly owned subsidiary of the Strategic Rail Authority;”.
- (3) In paragraph 19(5) (leased assets: special cases), after paragraph (b) insert—
“(ba) the Strategic Rail Authority,
(bb) a wholly owned subsidiary of the Strategic Rail Authority;”.