

## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### **PART 4**

#### PLANT AND MACHINERY ALLOWANCES

#### *Hire-purchase and similar contracts*

#### *Plant or machinery provided by lessee*

- 17 In section 70(1), paragraphs (c) and (d) do not apply if the lease was entered into before 12th July 1984, or on or after that date under an agreement made before that date.