

# SCHEDULES

## SCHEDULE 12

### MILEAGE ALLOWANCES

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

##### *The Taxes Act 1988*

- 1 (1) Section 153 of the Taxes Act 1988 (payments in respect of expenses) is amended as follows.
  - (2) In subsection (1), after “provisions of this Chapter” insert “and sections 197AD and 197AE”.
  - (3) In subsection (2), after “section” insert “197AG,”.