

SCHEDULES

SCHEDULE 10

TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

PART 2

OTHER TRANSFERS UNDER SECTION 1(2) SCHEMES

Capital allowances: determination of capital value of industrial buildings etc.

- 15 (1) This paragraph applies for the purposes of Part 3 of the 2001 Act, and the other provisions of that Act which are relevant to that Part, to a relevant transfer of the relevant interest in an industrial building or structure.
- (2) Section 573 of that Act is not to have effect in relation to that transfer.