
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CAPITAL ALLOWANCES: RENOVATION OF BUSINESS PREMISES IN DISADVANTAGED AREAS

PART 2

CONSEQUENTIAL AMENDMENTS

- 4 In section 3 of CAA 2001 (claims for capital allowances) after subsection (2) insert—
- “(2A) Any claim for an allowance under Part 3A (business premises renovation allowances) must be separately identified as such in the return.”

Commencement Information

- II** Sch. 6 para. 4 has effect as specified by [The Finance Act 2005, Section 92 and Schedule 6, \(Appointed Day\) Order 2007 \(S.I. 2007/949\)](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 4.