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*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: Corporation Tax Act 2009, Paragraph 502 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Capital Allowances Act 2001 (c. 2)*

- 502 (1) Amend section 354 (buildings temporarily out of use) as follows.
- (2) In subsection (3), in the words after paragraph (b)—
- (a) for “section 105 of ICTA” substitute “ section 196 of CTA 2009 ”, and
  - (b) for “section 103 or 104(1) of ICTA” substitute “ Chapter 15 of Part 3 of CTA 2009 ”.
- (3) In subsection (5) for “section 18 of ITTOIA 2005 or section 337(1) of ICTA” substitute “ section 577(2A) of this Act or section 18 of ITTOIA 2005 ”.

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