



# Finance Act 2013

## 2013 CHAPTER 29

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

#### OTHER PROVISIONS

#### *Capital allowances*

#### **71 Restrictions on buying capital allowances**

Schedule 26 contains provision amending Chapter 16A of Part 2 of CAA 2001 (restrictions on allowance buying).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Section 71.