

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### STRUCTURES AND BUILDINGS ALLOWANCES

##### *Minor amendments*

- 7 In section 270IA (evidence of qualifying expenditure etc), in subsection (4)(a), omit “written”.

**Changes to legislation:**

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