

## SCHEDULE 2

### PART I

#### MODIFICATIONS OF ACTS OF PARLIAMENT

##### **Income and Corporation Taxes Act 1988 (c. 1)**

**87.**—(1) The Income and Corporation Taxes Act 1988 is amended as follows.

(2) In section 400 (write-off of government investment)—

(a) in subsection (7)—

(i) in paragraph (a), after “Minister of the Crown” there is inserted “or the Scottish Ministers”; and

(ii) in paragraph (b), after “Minister of the Crown has” there is inserted “, or the Scottish Ministers have,”; and

(b) in subsections (8) and (9), after “Minister of the Crown” in each place where those words appear there is inserted “or the Scottish Ministers”.

(3) In section 560(2)(aa) (persons who are contractors)<sup>(1)</sup>, after “Northern Ireland department” there is inserted “and any part of the Scottish Administration”.

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(1) Paragraph (aa) was inserted by the Finance Act 1995 (c. 4), Schedule 27, paragraph 2(1)(a).