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STATUTORY INSTRUMENTS

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**2019 No. 1087**

**The Capital Allowances (Structures and Buildings Allowances) Regulations 2019**

**Amendment to the Finance Act 2012**

**10.** In section 78(3) of the Finance Act 2012<sup>(1)</sup> (meaning of “deemed BLAGAB management expense for the accounting period”), after the entry in the list for section 256(2)(a) of CAA 2001 insert—

“section 270HH of CAA 2001 (allowances in respect of structures or buildings consisting of management asset),”.