

SCHEDULES

SCHEDULE 4

MINOR AND CONSEQUENTIAL AMENDMENTS

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

- 15 In paragraph (a) of section 127(1) of the Income and Corporation Taxes Act 1988 (enterprise allowance)—
- (a) the words from “(whether” to “1973” shall be sub-paragraph (i); and
 - (b) after that sub-paragraph there shall be added the word “or” and the following sub-paragraph “(ii) under subsection (4)(c) of section 2 of the Enterprise and New Towns (Scotland) Act 1990 in relation to arrangements under subsection (3) of that section;”.