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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Repeal of existing rules. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 15

#### CAPITAL ALLOWANCES: SCHEDULE A CASES ETC

##### *Repeal of existing rules*

- 1 Section 32 of the Taxes Act 1988 (capital allowances in Schedule A cases) shall cease to have effect, both for the purposes of income tax and for the purposes of corporation tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Repeal of existing rules.