
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: The Coal Industry Act 1994 (c. 21). (See end of Document for details)

SCHEDULES

SCHEDULE 2

CONSEQUENTIAL AMENDMENTS

The Coal Industry Act 1994 (c. 21)

Schedule 4 (taxation provisions)

- 93 (1) In paragraph 1(2)—
- (a) after the definition of “the 1988 Act” insert—

““the Capital Allowances Act” includes, where the context admits, enactments which under the 1988 Act are to be treated as contained in the Capital Allowances Act,”
 - and
 - (b) in the definition of “fixture”, for “Chapter VI of Part II of the 1990 Act” substitute “ Chapter 14 of Part 2 of the Capital Allowances Act ”.
- (2) In paragraph 19(1) and (2), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”.
- (3) In paragraph 19(3)(b) and (4)(b), for “section 145(2) of the 1990 Act” substitute “ section 260 of the Capital Allowances Act ”.
- (4) In paragraph 20(1), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”.
- (5) In paragraph 20(2)—
- (a) in paragraph (a), for “subsection (6) of section 21 of the 1990 Act (transfer of industrial buildings or structures to be deemed to be sale at market price)” substitute “ section 573 of the Capital Allowances Act (transfers treated as sales) as it applies for the purposes of Part 3 of that Act ”,
 - (b) in paragraph (b), for “that subsection (6)” substitute “ that section ” and for “the Capital Allowances Acts” substitute “ that Act ”,
 - (c) for “that subsection” substitute “ that section ”, and
 - (d) for “those Acts), sections 157 and 158 of the 1990 Act” substitute “ that Act), sections 567 to 570 of that Act ”.
- (6) In paragraph 20(3)—
- (a) for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”,
 - (b) for “those Acts” substitute “ that Act ”,
 - (c) in paragraph (a), for “section 26(1) or 59 of the 1990 Act” substitute “ section 61(2) to (4), 72(3) to (5), 171, 196 or 423 of the Capital Allowances Act ”, and
 - (d) in paragraph (c), for “section 54” substitute “ sections 181(1) and 182(1) ”.

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- (7) In paragraph 20(4), for “under section 99 of the 1990 Act (disposal receipts in relation to mineral extraction allowances)” substitute “in accordance with sections 421 to 425 of the Capital Allowances Act (mineral extraction allowances: disposal receipts)”.
- (8) In paragraph 20(5)—
- (a) in paragraph (a), for “Part V of the 1990 Act (agricultural buildings etc.)” substitute “Part 4 of the Capital Allowances Act (agricultural buildings allowances)” and for “section 129(2)” substitute “section 382”,
 - (b) in paragraph (b), for “the Capital Allowances Acts” substitute “that Act”, and
 - (c) for “section 128(2) of that Act (calculation of balancing allowance or charge)” substitute “section 385 of the Capital Allowances Act (calculation of balancing adjustment)”.
- (9) In paragraph 20(6)—
- (a) in paragraph (a), for “relevant event for the purposes of section 138 of the 1990 Act (assets representing allowable scientific research expenditure ceasing to belong to traders)” substitute “disposal event for the purposes of Chapter 3 of Part 6 of the Capital Allowances Act (research and development allowances: allowances and charges)”,
 - (b) in paragraph (b), for “subsection (2) of that section” substitute “that Chapter”, and
 - (c) for “that section” substitute “that Chapter”.
- (10) In paragraph 20(7)—
- (a) for “the 1990 Act” substitute “the Capital Allowances Act”, and
 - (b) for “section 157(1)(a)” substitute “section 568(1)(a)”.
- (11) In paragraph 21(2), for “the Capital Allowances Acts” substitute “the Capital Allowances Act”.
- (12) In paragraph 21(3)—
- (a) for “Chapter VI of Part II of the 1990 Act” substitute “Chapter 14 of Part 2 of the Capital Allowances Act”,
 - (b) for “the Capital Allowances Acts” substitute “the Capital Allowances Act”,
 - (c) for “they did” substitute “it did”, and
 - (d) for “those Acts” substitute “that Act”.
- (13) In paragraph 21(4)—
- (a) for “section 61 of the 1990 Act” substitute “section 70 of the Capital Allowances Act”,
 - (b) for “the Capital Allowances Acts” substitute “the Capital Allowances Act”,
 - (c) for “machinery or plant” (in each place) substitute “plant or machinery”.
- (14) In paragraph 22, for “Part II of the 1990 Act” substitute “Part 2 of the Capital Allowances Act”.

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