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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: The Finance Act 1998 (c. 36). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

##### *The Finance Act 1998 (c. 36)*

##### *Section 117 (company tax returns, assessments and related matters)*

100 (1) In subsection (1), at the end of paragraph (b), insert “ and ”.

(2) For subsection (1)(d) and the word “and” before it substitute—

“and also make provision in relation to claims for allowances under the Capital Allowances Act.”

<sup>F1</sup>101 .....

.....

#### **Textual Amendments**

**F1** Sch. 2 para. 101 repealed (1.4.2010) (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)

<sup>F2</sup>102 .....

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#### **Textual Amendments**

**F2** Sch. 2 para. 102 repealed (with effect as mentioned in s. 64(6), Sch. 22 paras 16, 17 of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 141, (Sch. 40 Pt. 3(8) Note 2)

##### *Schedule 18 (company tax returns, assessments and related matters)*

103 (1) For paragraph 78 (application of Part IX of the Schedule) substitute—

“78 This Part of this Schedule applies to claims for allowances under the Capital Allowances Act which—

- (a) are made for corporation tax purposes, and
- (b) are required under section 3 of that Act to be included in a tax return.”

(2) For paragraph 79(1) (claim to be included in company tax return) substitute—

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“79 (1) A claim for capital allowances must be included in the claimant company’s company tax return for the accounting period for which the claim is made.”

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: The Finance Act 1998 (c. 36).