

---

**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: The Greater London Authority Act 1999 (c. 29). (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

#### *The Greater London Authority Act 1999 (c. 29)*

##### *Schedule 33 (taxation)*

- 105 (1) In paragraph 4(3), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act 2001 ”.
- (2) In paragraph 4(8), for “section 77 of the Capital Allowances Act 1990 (successions to trades: connected persons)” substitute “ section 266 of the Capital Allowances Act 2001 (election where predecessor and successor are connected persons) ”.
- (3) For paragraph 4(9) substitute—
- “(9) Except as provided by this paragraph, a qualifying transfer in relation to which this paragraph applies shall be taken for the purposes of the Capital Allowances Act 2001 not to give rise to—
- (a) any writing-down allowances, balancing allowances or balancing charges under Chapter 5 of Part 2 of that Act (plant and machinery allowances and charges),
  - (b) any disposal value being treated as received for the purposes of that Chapter,
  - (c) any qualifying expenditure being treated as incurred for the purposes of that Chapter, or
  - (d) any writing-down allowances, balancing allowances or balancing charges under Part 3 of that Act (industrial buildings allowances).
- (10) In this paragraph and paragraph 10 below “the Capital Allowances Act 2001” includes, where the context admits, enactments which under the Taxes Act 1988 are to be treated as contained in the Capital Allowances Act 2001.”
- (4) In paragraph 10(3), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act 2001 ”.
- (5) In paragraph 10(9), for “section 77 of the Capital Allowances Act 1990 (successions to trades: connected persons)” substitute “ section 266 of the Capital Allowances Act 2001 (election where predecessor and successor are connected persons) ”.
- (6) For paragraph 10(10) substitute—
- “(10) Except as provided by this paragraph, a relevant transfer in relation to which this paragraph applies shall be taken for the purposes of the Capital Allowances Act 2001 not to give rise to—

---

**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: The Greater London Authority Act 1999 (c. 29). (See end of Document for details)

---

- (a) any writing-down allowances, balancing allowances or balancing charges under Chapter 5 of Part 2 of that Act (plant and machinery allowances and charges),
- (b) any disposal value being treated as received for the purposes of that Chapter,
- (c) any qualifying expenditure being treated as incurred for the purposes of that Chapter, or
- (d) any writing-down allowances, balancing allowances or balancing charges under Part 3 of that Act (industrial buildings allowances).”

(7) In paragraph 11(2)—

- (a) for “Part I of the Capital Allowances Act 1990” substitute “ Part 3 of the Capital Allowances Act 2001 ”, and
- (b) for “Chapter VI of Part II” substitute “ Chapter 14 of Part 2 ”.

(8) In paragraph 11(4)—

- (a) for “Part I of the Capital Allowances Act 1990” substitute “ Part 3 of the Capital Allowances Act 2001 ”,
- (b) for “Chapter VI of Part II of the Capital Allowances Act 1990” substitute “ Chapter 14 of Part 2 of the Capital Allowances Act 2001 ”, and
- (c) for “section 51(3)” substitute “ section 175(1) ”.

(9) In paragraph 12(1)—

- (a) omit paragraph (a),
- (b) for “section 52(2)” substitute “ section 176(2) or (3) ”, and
- (c) for “section 60” substitute “ sections 67 and 68. ”

(10) In paragraph 12(2)—

- (a) for “Part II of the Capital Allowances Act 1990” substitute “ Part 2 of the Capital Allowances Act 2001 ”, and
- (b) for “section 26(1)(f)” substitute “ item 7 in the Table in section 61(2) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross  
Heading: The Greater London Authority Act 1999 (c. 29).