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*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 109. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

##### *The Transport Act 2000 (c. 38)*

##### *Schedule 26 (transfers: tax)*

- 109 (1) In paragraph 1(1)—
- (a) omit the definition of “the 1990 Act”,
  - (b) for the definition of “the Capital Allowances Acts” substitute—

““the Capital Allowances Act” means the Capital Allowances Act 2001 and includes, where the context admits, enactments which under the 1988 Act are to be treated as contained in the Capital Allowances Act 2001,”
- and
- (c) 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 1(3), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”.
- (3) In paragraph 5(1)(b), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ” and for “Part II of the 1990 Act” substitute “ Part 2 of that Act ”.
- (4) In paragraph 5(1)(c), for “those Acts” substitute “ that Act ”.
- (5) In paragraph 5(2)—
- (a) for “those Acts” substitute “ the Capital Allowances Act ”, and
  - (b) for “section 54 of the 1990 Act” substitute “ sections 181(1) and 182(1) of that Act ”.
- (6) In paragraph 6, for “Part II of the 1990 Act” substitute “ Part 2 of the Capital Allowances Act ”.
- (7) In paragraph 13(1) and (2)(a), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”.
- (8) In paragraph 14(1)(c), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”.
- (9) In paragraph 14(1)(d), for “those Acts” substitute “ that Act ”.
- (10) In paragraph 14(2)—
- (a) for “those Acts” substitute “ the Capital Allowances Act ”,

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- (b) 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 that Act ”, and
  - (c) in paragraph (d), for “section 54 of the 1990 Act” substitute “ sections 181(1) and 182(1) of that Act ”.
- (11) In paragraph 15, for “Part II of the 1990 Act” substitute “ Part 2 of the Capital Allowances Act ”.
- (12) In paragraph 21(1), for “Part I of the 1990 Act” substitute “ Part 3 of the Capital Allowances Act ”.
- (13) In paragraph 21(4), for “Sections 157 and 158 of that Act (sales between connected persons or without change of control)” substitute “ Sections 567 to 570 of that Act (sales treated as being for alternative amount) ”.
- (14) In paragraph 21(5)—
- (a) for “machinery or plant” (in both places) substitute “ plant or machinery ”,
  - (b) for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”, and
  - (c) for “section 24 of the 1990 Act (balancing adjustments)” substitute “ section 60 of that Act (meaning of “disposal value” and “disposal event”) ”.
- (15) In paragraph 21(6), for “section 26(2) and (3) of that Act (disposal value of machinery or plant not to exceed capital expenditure incurred on its provision)” substitute “ section 62 of that Act (general limit on amount of disposal value) ”.
- (16) In paragraph 21(7), for “a fixture is treated by section 57(2) of the 1990 Act as ceasing to belong to a person” substitute “ a person is treated by section 188 of the Capital Allowances Act as ceasing to own a fixture ”.
- (17) In paragraph 21(8)—
- (a) for “section 24 of that Act is, subject to section 26(2) and (3) of that Act” substitute “ section 60 of the Capital Allowances Act is, subject to section 62 of that Act ”, and
  - (b) for “Part II of that Act” substitute “ Part 2 of that Act ”.
- (18) In paragraph 21(9), for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”.
- (19) In paragraph 27(1), for “Part I of the 1990 Act” substitute “ Part 3 of the Capital Allowances Act ”.
- (20) In paragraph 27(4), for “Sections 157 and 158 of that Act (sales between connected persons or without change of control)” substitute “ Sections 567 to 570 of that Act (sales treated as being for alternative amount) ”.
- (21) In paragraph 27(5)—
- (a) for “machinery or plant”, in both places where it occurs, substitute “ plant or machinery ”,
  - (b) for “the Capital Allowances Acts” substitute “ the Capital Allowances Act ”, and
  - (c) for “section 24 of the 1990 Act (balancing adjustments)” substitute “ section 60 of that Act (meaning of “disposal value” and “disposal event”) ”.

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- (22) In paragraph 27(6), for “section 26(2) and (3) of that Act (disposal value of machinery or plant not to exceed capital expenditure incurred on its provision)” substitute “section 62 of that Act (general limit on amount of disposal value)”.
- (23) In paragraph 27(7), for “a fixture is treated by section 57(2) of the 1990 Act as ceasing to belong to a person” substitute “a person is treated by section 188 of the Capital Allowances Act as ceasing to own a fixture”.
- (24) In paragraph 27(8)—
- (a) for “section 24 of that Act is, subject to section 26(2) and (3) of that Act” substitute “section 60 of the Capital Allowances Act is, subject to section 62 of that Act”, and
  - (b) for “Part II of that Act” substitute “Part 2 of that Act”
- (25) In paragraph 27(9), for “the Capital Allowances Acts” substitute “the Capital Allowances Act”.
- (26) In paragraph 34(1), for “Part I of the 1990 Act” substitute “Part 3 of the Capital Allowances Act”.
- (27) In paragraph 34(5), for “Sections 157 and 158 of that Act (sales between connected persons or without change of control)” substitute “Sections 567 to 570 of that Act (sales treated as being for alternative amount)”.
- (28) In paragraph 34(6)—
- (a) for “machinery or plant” (in both places) substitute “plant or machinery”,
  - (b) for “the Capital Allowances Acts” substitute “the Capital Allowances Act”, and
  - (c) for “section 24 of the 1990 Act (balancing adjustments)” substitute “sections 60 of that Act (meaning of “disposal value” and “disposal event”)”.
- (29) In paragraph 34(7), for “section 26(2) and (3) of that Act (disposal value of machinery or plant not to exceed capital expenditure incurred on its provision)” substitute “section 62 of that Act (general limit on amount of disposal value)”.
- (30) In paragraph 34(8), for “a fixture is treated by section 57(2) of the 1990 Act as ceasing to belong to a person” substitute “a person is treated by section 188 of the Capital Allowances Act as ceasing to own a fixture”.
- (31) In paragraph 34(9)—
- (a) for “section 24 of that Act is, subject to section 26(2) and (3) of that Act” substitute “section 60 of the Capital Allowances Act is, subject to section 62 of that Act”, and
  - (b) for “Part II of that Act” substitute “Part 2 of that Act”.
- (32) In paragraph 34(10), for “the Capital Allowances Acts” substitute “the Capital Allowances Act”.

**Changes to legislation:**

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