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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 77. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

##### *The Taxation of Chargeable Gains Act 1992 (c. 12)*

##### *Section 37 (consideration chargeable to tax on income)*

- 77 In subsection (2), for paragraphs (a) and (b) substitute—
- “(a) taken into account in the making of a balancing charge under the Capital Allowances Act but excluding Part 10 of that Act,
  - (b) brought into account as the disposal value of plant or machinery under Part 2 of that Act, or
  - (c) brought into account as the disposal value of an asset representing qualifying expenditure under Part 6 of that Act.”

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 77.