



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 10

#### MISCELLANEOUS

#### *Capital allowances*

#### **92 Capital allowances: renovation of business premises in disadvantaged areas**

Schedule 6 (capital allowances in respect of expenditure on the conversion or renovation of qualifying business premises in disadvantaged areas) has effect in relation to expenditure incurred on or after such day as the Treasury may by order appoint.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Section 92.