

**Changes to legislation:** Finance Act 2008, Cross Heading: Definition of qualifying trade is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 27

#### ABOLITION OF ALLOWANCES: CONSEQUENTIAL AMENDMENTS AND SAVINGS

##### PART 2

##### SAVINGS

###### *Definition of qualifying trade*

- 34 Despite the repeal of Part 3 of CAA 2001 by section 84, the following provisions continue to have effect for the purposes of section 484 of that Act (dredging allowances: definition of qualifying trade)—
- (a) section 274(1) (definition of qualifying trade), and
  - (b) sections 276(3) and 341(4) of that Act (parts of trades and undertakings; meaning of “highway concession”) so far as they relate to the Tables in that section.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)