
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

CAPITAL ALLOWANCE BUYING

- 4 Section 247 (giving effect to allowances and charges: trades) is renumbered as subsection (1) of that section; and after that subsection insert—

“(2) See Chapter 16A for provision restricting in certain circumstances the ways in which effect may be given to an allowance by virtue of subsection (1)(a).”

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