Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 325. (See end of Document for details)

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#### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

### PART 2

### OTHER ENACTMENTS

Capital Allowances Act 2001

In section 45F(3) (expenditure on plant and machinery for use wholly in a ring fence trade) for "section 501A of the Taxes Act 1988" substitute " section 330(1) of CTA 2010 ".

## Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 325.