
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 11

EXPENDITURE ON PLANT AND MACHINERY FOR USE IN DESIGNATED ASSISTED AREAS

- 2 In section 39 (first-year allowances available for certain types of qualifying expenditure only), at the appropriate place in the list insert—

“section 45K	expenditure on plant and machinery for use in designated assisted areas.”
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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 2.