

SCHEDULES

SCHEDULE 9

CAPITAL ALLOWANCES FOR PLANT AND MACHINERY: ANTI-AVOIDANCE

Restrictions on writing-down allowances

- 5 (1) Section 218 of that Act (restriction on B's qualifying expenditure) is amended as follows.
- (2) In subsection (1), for "section 214, 215 or 216" substitute "section 214 or 216".
- (3) At the end insert—
- “(5) This section is subject to section 218ZA(3).”
- (4) Accordingly, in the heading of that section, insert at the end “: **section 214 or 216**”.