
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2022, Paragraph 35. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

ABOLITION OF BASIS PERIODS

PART 3

AMENDMENTS OF OTHER ACTS

Capital Allowances Act 2001

- 35 In section 419A (unrelieved qualifying expenditure: entry to cash basis), in subsection (1), for “with the basis period for the tax year”, in both places, substitute “in the tax year (or, if there is more than one such period, the latest of them)”.

Changes to legislation:

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