
Changes to legislation: *Proceeds of Crime Act 2002, Paragraph 28 is up to date with all changes known to be in force on or before 13 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

SCHEDULES

SCHEDULE 10

TAX

PART 2

PROVISIONS RELATING TO PART 5

CAPITAL ALLOWANCES

- 28 (1) Paragraph 27 does not apply to determine the disposal value to be brought into account if—
- (a) the asset is partnership property, and
 - (b) compensating payments are made to one or more, but not both or all, of the partners.
- (2) Instead, the disposal value to be brought into account is equal to the sum of any compensating payments.

Commencement Information

- II** Sch. 10 para. 28 in force at 24.2.2003 by [S.I. 2003/120, art. 2](#), **Sch.** (with [arts. 3, 4](#)) (as amended (20.2.2003) by [S.I. 2003/333, art. 14](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(5)(a)(iia) inserted by [2015 c. 30 Sch. 5 para. 15\(3\)\(d\)](#)
- s. 323(1)(hc) inserted by [2023 c. 20 Sch. para. 45\(2\)](#)
- s. 323(4)(ec) inserted by [2023 c. 20 Sch. para. 45\(3\)](#)
- s. 323(5)(ec) inserted by [2023 c. 20 Sch. para. 45\(4\)](#)