Document Generated: 2024-07-15

Status: Point in time view as at 22/07/2020.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 5 U.K.

STRUCTURES AND BUILDINGS ALLOWANCES

Commencement

The amendment made by paragraph 2 has effect in the case of any sale within subsection (1) of the substituted section 270EC(1) of CAA 2001 that takes place on or after 11 March 2020.

Status:

Point in time view as at 22/07/2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 8.