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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

**The Capital Allowances (Structures and  
Buildings Allowances) Regulations 2019**

**Amendment to the Income Tax Act 2007**

**6.** In section 123 of the Income Tax Act 2007<sup>(1)</sup> (meaning of “the loss has a capital allowances connection” etc), after subsection (2) insert—

“(2A) But any allowance under Part 2A of CAA 2001 (structures and buildings allowances) is to be ignored for the purposes of subsection (2).”.