

## SCHEDULES

### SCHEDULE 2

#### SUPPLEMENTAL PROVISIONS AS TO RECEIPTS FROM QUALIFYING ASSETS

##### *Disposal receipts in respect of brought-in assets*

- 9      If paragraph 7(4) of Schedule 1 to this Act applies to reduce the allowable expenditure, within the meaning of Part II of that Schedule, in respect of an asset and any disposal receipt is received or receivable in respect of the asset, the amount which, apart from this paragraph, would be the amount of that receipt shall be taken to be reduced by multiplying it by the same fraction as, by virtue of the said paragraph 7(4), was applied to that allowable expenditure.