

SCHEDULES

SCHEDULE 13

CAPITAL ALLOWANCES: ENTERPRISE ZONES

Exclusion of expenditure

10 After section 17 there shall be inserted the following section—

“17A Enterprise zones: exclusion of expenditure

References in sections 1(1)(b), 6(1), 10A(1)(b) and 10B(1)(b) to expenditure incurred under a contract entered into at a time when the site of a building or structure is in an enterprise zone do not include any expenditure incurred under the contract if the expenditure is incurred more than 20 years after the site in question was first included in the enterprise zone.”