

Changes to legislation: Broadcasting Act 1996, Paragraph 17 is up to date with all changes known to be in force on or before 01 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 7

TRANSFER SCHEMES RELATING TO BBC TRANSMISSION NETWORK: TAXATION PROVISIONS

[^{F1} Capital allowances: agricultural buildings allowances]

Textual Amendments

F1 Sch. 7 para. 17 and preceding cross-heading substituted (22.3.2001 with effect as mentioned s. 579(1) of the amending Act) by 2001 c. 2, ss. 578, 579(1), Sch. 2 para. 97(10)

^{F1}17 (1) This paragraph applies where there is a relevant transfer of property which is the relevant interest in relation to any expenditure for which the BBC would be entitled to an allowance (other than a balancing allowance) under Part 4 of the Capital Allowances Act (agricultural buildings allowances).

(2) Where this paragraph applies, then, as respects the transferee—

- (a) his acquisition of the relevant interest shall be treated for the purposes of Part 4 of the Capital Allowances Act as a balancing event within subsection (2) (a) of section 381 (regardless of the lack of any election); and
- (b) section 376(2) shall apply as if—
 - (i) the value to be assigned to RQE (residue of qualifying expenditure immediately after event) were the prescribed amount; and
 - (ii) the value to be assigned to B (remaining writing-down period) were such as the Secretary of state may by order specify.

(3) This paragraph shall not have effect in relation to any property if paragraph 12(3) has effect in relation to it.]

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Changes to legislation:

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing SI 2003/3142 art. 4 Sch. 2 by [S.I. 2004/545 art. 2](#)

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. 54(1)(i)(j) inserted by [2024 c. 15 s. 47\(6\)\(a\)\(iii\)](#)
- s. 97(1)-(2A) substituted for s. 97(1)(2) by [2003 c. 21 s. 299\(1\)](#) (Ss. 299(1)(3)(4), 300 were due to be commenced on 30.6.2004 by S.I. 2003/3142, art. 4(3), but that commencing provision was omitted (8.6.2004) by virtue of S.I. 2004/1492, art. 2)
- s. 97(3)(c) and word inserted by [2024 c. 15 Sch. 2 para. 12\(3\)\(b\)](#)
- s. 97(5A)(5B) inserted by [2003 c. 21 s. 299\(4\)](#) (Ss. 299(1)(3)(4), 300 were due to be commenced on 30.6.2004 by S.I. 2003/3142, art. 4(3), but that commencing provision was omitted (8.6.2004) by virtue of S.I. 2004/1492, art. 2)
- s. 98(1)-(2D) substituted for s. 98(1)(2) by [2024 c. 15 s. 20\(2\)](#)
- s. 98(7)-(9) inserted by [2024 c. 15 s. 20\(4\)](#)
- s. 101(1)-(1D) substituted for s. 101(1) by [2003 c. 21 s. 300\(2\)](#) (Ss. 299(1)(3)(4), 300 were due to be commenced on 30.6.2004 by S.I. 2003/3142, art. 4(3), but that commencing provision was omitted (8.6.2004) by virtue of S.I. 2004/1492, art. 2)
- s. 101(5) inserted by [2003 c. 21 s. 300\(4\)](#) (Ss. 299(1)(3)(4), 300 were due to be commenced on 30.6.2004 by S.I. 2003/3142, art. 4(3), but that commencing provision was omitted (8.6.2004) by virtue of S.I. 2004/1492, art. 2)
- s. 102(A1)(B1) inserted by [2024 c. 15 Sch. 2 para. 16\(2\)](#)
- s. 104A(2)-(11) inserted by [2024 c. 15 s. 24\(3\)](#)
- s. 104A(12) s. 104A(2) renumbered as s. 104A(12) by [2024 c. 15 s. 24\(2\)](#)
- s. 104A(13) inserted by [2024 c. 15 s. 24\(4\)](#)
- s. 104B inserted by [2024 c. 15 s. 24\(5\)](#)
- s. 104ZA(1)(aa) inserted by [2024 c. 15 s. 23\(2\)\(b\)](#)
- s. 104ZA(2A)(2B) inserted by [2024 c. 15 s. 23\(4\)](#)
- s. 105(1A)-(1D) inserted by [2024 c. 15 Sch. 2 para. 19\(7\)](#)
- s. 107(1A)(1B) inserted by [2024 c. 15 Sch. 7 para. 2\(2\)\(b\)](#)
- s. 111(4A)-(4C) inserted by [2024 c. 15 Sch. 7 para. 2\(4\)\(b\)](#)
- s. 115(9)(c) and word inserted by [2024 c. 15 Sch. 7 para. 2\(5\)\(b\)](#)
- s. 119(7D) inserted by [2024 c. 15 Sch. 7 para. 2\(6\)\(a\)](#)
- s. 119(11A)(c) and word inserted by [2024 c. 15 Sch. 7 para. 2\(6\)\(d\)](#)
- s. 120(3A) inserted by [2024 c. 15 Sch. 7 para. 2\(7\)\(a\)](#)