



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Capital allowances

84 Writing-down allowances on long-life assets.

Schedule 14 to this Act (which reduces the rate at which expenditure on long-life assets is written down for the purposes of writing-down allowances) shall have effect.

85 Schedule A cases etc.

Schedule 15 to this Act (which makes provision in relation to capital allowances for cases where persons have income chargeable to tax under Schedule A or make lettings of furnished holiday accommodation in the United Kingdom) shall have effect.

86 Capital allowances on fixtures.

Schedule 16 to this Act (which makes amendments relating to the provisions of the ^{M1}Capital Allowances Act 1990 about fixtures) shall have effect.

Marginal Citations

M1 1990 c. 1.

Status:

Point in time view as at 19/03/1997.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Capital allowances.