



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

OTHER PROVISIONS

Capital allowances

73 Repeal of notification requirements.

- (1) In section 118 of the ^{M1}Finance Act 1994 (notification requirements)—
- (a) subsections (1) to (5) and (7) to (9) shall cease to have effect; and
 - (b) in subsection (6), for “the provisions mentioned in subsection (2) above” there shall be substituted—
 - “(a) section 25(1) of the Capital Allowances Act 1990 (meaning of qualifying expenditure for the purposes of writing-down allowances for expenditure on machinery or plant); and
 - (b) section 44(4) of the Finance Act 1971 (provision corresponding to section 25(1) applicable to earlier chargeable periods),”.
- (2) This section has effect for chargeable periods as respects which the period specified in subsection (3A) of that section ends on or after 1st April 2000.

Marginal Citations

M1 1994 c. 9.

Status:

Point in time view as at 28/07/2000.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 73.