

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 7

MINERAL EXTRACTION ALLOWANCES

Qualifying expenditure on acquiring a mineral asset

Qualifying expenditure where buildings or structures cease to be used

- 84 In section 405(3) “A” does not include, in cases where the buildings or structures have permanently ceased to be used for any purpose before 27th July 1989, the amount of any agricultural buildings allowances.