

**Status:** Point in time view as at 11/05/2001.

**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2001, Paragraph 5. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 18

#### CAPITAL ALLOWANCES: FIXTURES PROVIDED IN CONNECTION WITH ENERGY MANAGEMENT SERVICES

- 5 In section 181(4) of that Act (purchaser of land giving consideration for fixture),  
for “section 182” substitute “ sections 182 and 182A ”.

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