

SCHEDULES

SCHEDULE 19

CAPITAL ALLOWANCES: CONVERSION OF PARTS OF BUSINESS PREMISES INTO FLATS

PART 2

CONSEQUENTIAL AMENDMENTS

- 8 (1) Part 2 of Schedule 1 to that Act (list of defined expressions) is amended as follows.
(2) Insert the following entries in the appropriate places—

“balancing adjustment (in Part 4A)	section 393M”
“balancing event (in Part 4A)	section 393N”
“dwelling (in Part 4A)	section 393A(4)”
“flat (in Part 4A)	section 393A(3)”
“lease and related expressions (in Part 4A)	section 393W”
“proceeds from a balancing event (in Part 4A)	section 393O”
“qualifying building (in Part 4A)	section 393C”
“qualifying flat (in Part 4A)	section 393D”
“relevant interest (in Part 4A)	Chapter 4 of Part 4A”
“residue of qualifying expenditure (in Part 4A)	section 393L”

- (3) In the entry for “sale, transfers under Parts 3, 4 and 10 treated as”, after “4” insert “, 4A”.