
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 21

FIRST-YEAR ALLOWANCES FOR EXPENDITURE WHOLLY FOR A RING FENCE TRADE

PART 1

PLANT AND MACHINERY

Penalty for failure to provide information etc

- 7 (1) The Taxes Management Act 1970 (c. 9) is amended as follows.
- (2) In the second column of the Table in section 98, in the entry relating to requirements imposed by provisions of the Capital Allowances Act, after “45B(5) and (6),” insert “45G(4) and (5),”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 7.