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**Status:** Point in time view as at 31/12/2004. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Paragraph 40. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 29

#### GAINS AND LOSSES OF A COMPANY FROM INTANGIBLE FIXED ASSETS

**Modifications etc. (not altering text)**

- C1** Sch. 29 applied (with modifications) (15.8.2002) by [S.I. 2002/1967, regs. 3-6](#)
- C1** Sch. 29 modified (5.10.2004) by [Energy Act 2004 \(c. 20\), s. 198\(2\), Sch. 9 para. 28](#) (with s. 38(2)); [S.I. 2004/2575, art. 2\(1\), Sch. 1](#)

### PART 7

#### ROLL-OVER RELIEF IN CASE OF REALISATION AND REINVESTMENT

*Claim for relief*

- 40 A claim by a company for relief under this Part must specify—
- (a) the old assets to which the claim relates, and
  - (b) in relation to each old asset—
    - (i) the expenditure on other assets by reference to which relief is claimed, and
    - (ii) the amount of the relief claimed.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 40.