



# Finance Act 2004

## 2004 CHAPTER 12

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### CHAPTER 11

#### MISCELLANEOUS

#### *Reliefs for business*

#### <sup>F1</sup>141 Relief for research and development: software and consumable items

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##### Textual Amendments

**F1** S. 141 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

#### <sup>F2</sup>142 Temporary increase in amount of first-year allowances for small enterprises

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##### Textual Amendments

**F2** S. 142 omitted (21.7.2008) by virtue of [Finance Act 2008](#) (c. 9), **s. 75(4)(a)**

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*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Reliefs for business. (See end of Document for details)*

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**F<sup>3</sup>143 Deduction for expenditure by landlords on energy-saving items**

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**Textual Amendments**

- F3** S. 143 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**144 Lloyd's names: conversion to limited liability underwriting**

Schedule 25 to this Act (which makes provision for certain reliefs to be available where a member of Lloyd's converts to limited liability underwriting) has effect.

**Status:**

Point in time view as at 06/04/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading:  
Reliefs for business.