



Finance Act 2005

2005 CHAPTER 7

PART 2 **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 10 **U.K.**

MISCELLANEOUS

Capital allowances

92 Capital allowances: renovation of business premises in disadvantaged areas **U.K.**

Schedule 6 (capital allowances in respect of expenditure on the conversion or renovation of qualifying business premises in disadvantaged areas) has effect in relation to expenditure incurred on or after such day as the Treasury may by order appoint.

Tonnage tax

93 Tonnage tax **U.K.**

Schedule 7 (which makes provision amending Schedule 22 to FA 2000) has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Chapter 10.