

SCHEDULES

SCHEDULE 6

CAPITAL ALLOWANCES: RENOVATION OF BUSINESS PREMISES IN DISADVANTAGED AREAS

PART 2

CONSEQUENTIAL AMENDMENTS

- 3 In section 2(3) of CAA 2001 (provisions about giving effect to allowances and charges), after the entry in the list for sections 352 to 355 of that Act insert—
“sections 360Z and 360Z1 (business premises renovation allowances)”.