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Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 405. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Capital Allowances Act 2001 (c. 2)

405 In section 266(5)(a) (election where predecessor and successor are connected persons) for "section 839 of ICTA" substitute "section 575".

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