



# Finance Act 2010

## 2010 CHAPTER 13

### PART 2

#### ANTI-AVOIDANCE AND REVENUE PROTECTION

##### *Losses, capital allowances etc*

#### **26 Capital allowance buying**

Schedule 4 contains provisions about capital allowance buying.

**Status:**

Point in time view as at 08/04/2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 26.