

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Capital Allowances Act 2001

- 336 In section 115(1)(c)(i) (prohibited allowances: connected persons) for “section 343(1) of ICTA (company reconstructions)” substitute “Chapter 1 of Part 22 of CTA 2010 (transfers of trade”.