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*Status: Point in time view as at 08/03/2012.*

*Changes to legislation: Corporation Tax Act 2010, Paragraph 371 is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1 **U.K.**

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2 **U.K.**

#### OTHER ENACTMENTS

##### *Finance Act 2002*

- 371 In section 63(2)(a) (first year allowances for expenditure wholly for a ring fence trade) for “section 501A of the Taxes Act 1988 (inserted by section 91 of this Act)” substitute “ section 330(1) of the Corporation Tax Act 2010 ”.

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