

**Status:** Point in time view as at 15/04/2013. This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** Welfare Reform Act 2012, Cross Heading: Capital Allowances Act 2001 (c. 2) is up to date with all changes known to be in force on or before 17 June 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)

## SCHEDULES

### SCHEDULE 3

#### ABOLITION OF BENEFITS: CONSEQUENTIAL AMENDMENTS

PROSPECTIVE

#### *Capital Allowances Act 2001 (c. 2)*

14 [F1In Schedule A1 to the Capital Allowances Act 2001 (first-year tax credits), in paragraph 17(1)(b) after “sick pay,” there is inserted “ or ”.]

#### Textual Amendments

- F1** Sch. 3 para. 14 repealed (with effect in relation to expenditure incurred on or after 1.4.2020 for corporation tax purposes or 6.4.2020 for income tax purposes) by [Finance Act 2019 \(c. 1\)](#), s. 33(2)(c)(viii)(5)

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