

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 14

INVESTMENT ALLOWANCE AND CLUSTER AREA ALLOWANCE: FURTHER AMENDMENTS

PART 1

AMENDMENTS OF CTA 2010

- 5 In section 356C (generation of onshore allowance), in subsection (9)(a), for “section 351” substitute “section 356IB”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 5.