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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### RELIEF FOR CONTRIBUTIONS TO FLOOD AND COASTAL EROSION RISK MANAGEMENT PROJECTS

*Income tax: profits of a property business*

- 2 In section 272 of ITTOIA 2005 (application of trading income rules), in the table in subsection (2), after the entry for sections 82 to 86 insert—

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“sections 86A and 86B	contributions to flood and coastal erosion risk management projects”
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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 2.