
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Minor amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 5

STRUCTURES AND BUILDINGS ALLOWANCES

Minor amendments

- 4 In section 270AA(2) (entitlement to structures and buildings allowances), at the beginning of paragraph (b)(i) insert “ on or ”.
- 5 In section 270BB (capital expenditure incurred on construction), in subsection (2) (a), for “qualifying use” substitute “ non-residential use ”.
- 6 In section 270BL (apportionment of sums partly referable to non-qualifying assets), for “qualifying expenditure” substitute “ expenditure for which an allowance can be made under this Part ”.
- 7 In section 270IA (evidence of qualifying expenditure etc), in subsection (4)(a), omit “written”.

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