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*Status: Point in time view as at 22/02/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 4. (See end of Document for details)*

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## 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 ”.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 4.