
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 4. (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 ”.

Changes to legislation:

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