

*These notes refer to the Capital Allowances Act 2001
(c.2) which received Royal Assent on 22nd March 2001*

CAPITAL ALLOWANCES ACT 2001

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 10: Assured tenancy allowances

Chapter 7: Writing off qualifying expenditure attributable to dwelling-house

Section 523: Introduction

1825. This section is based on part of section 90(1) of CAA 1990. It is a signpost to the fact that the residue of qualifying expenditure appropriate to a dwelling-house varies with the time at which it is to be found. The residue is found by starting with the qualifying expenditure appropriate to the dwelling-house and making any adjustments required by this Chapter up to the time concerned.