

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

# CAPITAL ALLOWANCES ACT 2001

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Glossary*

#### **Part 11: Contributions**

#### *Chapter 2: Contribution allowances*

#### **Overview**

- 1871. This Chapter enables certain contributions to another person's expenditure to qualify for allowances under Parts 2 to 5 and Part 9.
- 1872. [Section 537](#) gives the general conditions which have to be satisfied for contributions to be able to lead to allowances under Parts 2 to 5.
- 1873. [Sections 538 to 541](#) then give additional details relevant to each of those Parts in turn.
- 1874. [Section 542](#) provides for allowances to be given on contributions after the transfer of a trade or relevant activity.
- 1875. [Section 543](#) provides allowances for contributions for dredging.