

*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 2: Plant and machinery allowances**

#### *Chapter 7: Computer software*

#### *Section 73: Limit on disposal values*

361. This section is based on section 26(2AA). It deals with the limit on disposal values for computer software and rights to use or otherwise deal in computer software.
362. The general limit on disposal values is in section 62. This section modifies that to take account of the fact that there may have been earlier disposal values brought into account.