

*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 3: Industrial buildings allowances**

#### *Chapter 12: Supplementary provisions*

#### **Overview**

- 1201. This Chapter makes various supplementary provisions for Part 3.
- 1202. [Section 356](#) provides for the apportionment of sale proceeds if only part of the proceeds is in respect of qualifying expenditure.
- 1203. [Section 357](#) is an anti-avoidance provision directed against arrangements which distort pricing.
- 1204. [Section 358](#) deals with certain land requisitioned by the Crown.
- 1205. [Section 359](#) provides rules for when a lease comes to an end.
- 1206. [Section 360](#) defines “lease” and related terms.