



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 5

ALLOWANCES AND CHARGES

List of provisions outside this Chapter about disposal values

66 List of provisions outside this Chapter about disposal values

The provisions of this Part referred to in section 60(1)(b) are—

section 68	hire-purchase etc.: disposal value on cessation of notional ownership
[^{F1} section 70E	long funding leases: disposal events and disposal values]
sections 72 and 73	grant of new software right: disposal value
^{F2}	^{F2}
...	...
sections 88 and 89	short-life assets: disposal at under-value or to connected person
[^{F3} section 104E	special rate expenditure: avoidance cases]
sections 108, 111 and 114	overseas leasing: disposal values in various cases

Changes to legislation: *There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: List of provisions outside this Chapter about disposal values. (See end of Document for details)*

sections 132 and 143	ships: ship used for overseas leasing etc.; attribution of amount where balancing charge deferred
section 171	oil production sharing contracts: disposal values on cessation of ownership
sections 196 and 197	fixtures: disposal values on cessation of notional ownership and in avoidance cases
section 208	effect of significant reduction in use of plant or machinery for purposes of qualifying activity
[^{F4} section 208A	cars: disposal value in avoidance cases]
section 211	effect of payment of partial depreciation subsidy
^{F5}	^{F5}
...	...
[^{F6} section 218ZB	disposal of plant or machinery in avoidance cases]
[^{F7} sections 228K to 228M	Disposal of plant or machinery subject to lease where income retained]
section 229	hire-purchase: disposal values in finance leasing and anti-avoidance cases
sections 238 and 239	additional VAT rebates

Textual Amendments

- F1** Words in s. 66 inserted (with effect in accordance with Sch. 32 para. 8 to the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 32 para. 6**
- F2** S. 66 entry omitted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1), 29(2) to the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 11 para. 18(a)** (with [Sch. 11 paras. 30-32](#))
- F3** Words in s. 66 substituted (with effect in accordance with Sch. 26 para. 14 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 26 para. 6**
- F4** Words in s. 66 inserted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 11 para. 18(b)** (with [Sch. 11 paras. 30-32](#))
- F5** S. 66 entry omitted (with effect in accordance with Sch. 20 para. 6(19) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 20 para. 6(5)**
- F6** Words in s. 66 inserted (with effect in accordance with s. 70(11) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **s. 70(10)**
- F7** Words in s. 66 inserted (with effect in accordance with s. 84(5)(6) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **s. 84(2)**

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross
Heading: List of provisions outside this Chapter about disposal values.