
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 102. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 9

PATENT ALLOWANCES

Supplementary provisions

Limit on qualifying expenditure

- 102 Section 481 does not apply to expenditure incurred before 1st April 1986, and subsections (5) and (6) of that section do not apply to expenditure incurred before 27th July 1989.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 102.