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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 103. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### **PART 10**

#### DREDGING ALLOWANCES

##### *Writing-down allowances*

- 103 (1) Section 487(2) applies with the substitution of “ 50 years ” for “25 years” in the case of expenditure incurred before 6th November 1962.
- (2) Section 487(3) applies with the substitution of “ 2% ” for “4%” in the case of expenditure incurred before 6th November 1962.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 103.