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*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### PART 4

#### PLANT AND MACHINERY ALLOWANCES

#### *Qualifying expenditure*

#### *Buildings, structures and land*

- 13 Sections 21 to 24 do not apply in relation to expenditure—
- (a) incurred before 30th November 1993;
  - (b) incurred before 6th April 1996 in pursuance of a contract entered into before 30th November 1993; or
  - (c) incurred before 6th April 1996 in pursuance of a contract entered into on or after 30th November 1993 for the purpose of securing that obligations under a contract entered into before 30th November 1993 are complied with.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 13.