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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 17. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### PART 4

#### PLANT AND MACHINERY ALLOWANCES

##### *Hire-purchase and similar contracts*

##### *Plant or machinery provided by lessee*

- 17 In section 70(1), paragraphs (c) and (d) do not apply if the lease was entered into before 12th July 1984, or on or after that date under an agreement made before that date.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 17.