
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 4

PLANT AND MACHINERY ALLOWANCES

Computer software

Software and rights to software

18 Section 71 does not apply to expenditure incurred before 10th March 1992.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 18.