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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 39. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 3

### TRANSITIONALS AND SAVINGS

#### PART 4

#### PLANT AND MACHINERY ALLOWANCES

##### *Fixtures*

##### *Fixture on which industrial buildings allowance has been made*

- 39      Section 186 does not apply if the time mentioned in subsection (1)(c)(ii) is before 24th July 1996.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 39.