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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 55. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### **PART 4**

#### PLANT AND MACHINERY ALLOWANCES

##### *General*

*Certain expenditure incurred before 6th April 1976*

- 55 Part 2 of this Act does not apply to capital expenditure—
- (a) which was not eligible expenditure within the meaning of section 39 of FA 1976 (which brought expenditure previously not within Chapter I of Part III of FA 1971 within that Chapter but with certain exceptions), and
  - (b) which was incurred in a chargeable period ending before 6th April 1976.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 55.