

---

*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 11. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### PART 11

#### CONTRIBUTIONS

##### *Regional development grants*

- 106 (1) Section 534(1) applies as if a grant falling within that subsection included—
- (a) a grant made under Part II of the Industrial Development Act 1982 (c. 52) on an application made before 1st April 1988;
  - (b) a grant made under Part I of the Industry Act 1972 (c. 63), or a grant made under Northern Ireland legislation and declared by the Treasury to correspond to a grant under that Part.
- (2) Section 534(2) does not apply if the expenditure was incurred, or the grant was paid, before 10th March 1982.

##### *Contributions not made by public bodies and not eligible for tax relief*

- 107 Section 536 applies with the omission of subsection (3)(b) in relation to contributions made before 27th July 1989.

##### *Conditions for allowances*

- 108 In section 536(5), as it applies for the purposes of section 537(2), paragraphs (a)(iv) and (b) do not apply in relation to contributions made before 27th July 1989.

##### *Agricultural buildings*

- 109 Section 538(2)(b)(ii) applies in relation to contributions made before 6th April 1990 with the omission of “or to allocate the expenditure to a pool under Part 2”.

<sup>F1</sup>110 .....

#### **Textual Amendments**

- F1** Sch. 3 para. 110 omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 20\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 11.