
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 3

GENERAL

Capital expenditure

- 9 Subsections (2) and (3) of section 4 apply with the omission of the words “or property business” in relation to expenditure incurred or sums paid or received before 26th November 1996.

Exclusion of double relief

- 10 Section 9 does not apply in relation to expenditure incurred before 24th July 1996.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 3.