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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: Anti-avoidance. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### PART 4

#### PLANT AND MACHINERY ALLOWANCES

##### *Anti-avoidance*

##### *Relevant transactions: sale, hire-purchase (etc.) and assignment*

- 43 Section 213(3) does not apply if the plant or machinery was brought into use before 27th July 1989.

##### *Hire purchase etc. and finance leases*

- 44 Sections 220 and 229 do not apply in relation to expenditure incurred before 2nd July 1997, or in the 12 months beginning with that date in pursuance of a contract entered into before that date.

##### *Sale and finance leasebacks*

- 45 Sections 221, 222 and 224 to 226 do not apply in relation to expenditure incurred before 2nd July 1998 if the relevant transaction—
- (a) is a purchase under a contract entered into before 2nd July 1997;
  - (b) is itself a contract entered into before that date; or
  - (c) is an assignment made before that date, or in pursuance of a contract entered into before that date.

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Heading: Anti-avoidance.