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

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### PART 4

#### PLANT AND MACHINERY ALLOWANCES

#### *Computer software*

#### *Software and rights to software*

18           Section 71 does not apply to expenditure incurred before 10th March 1992.

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