
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: Hire-purchase and similar contracts. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 4

PLANT AND MACHINERY ALLOWANCES

Hire-purchase and similar contracts

Plant or machinery acquired under hire purchase etc.

- 15 Section 67(2) applies with the omission of the words in brackets if the contract under which the expenditure was incurred was entered into before 27th July 1989.

Plant or machinery on hire purchase etc.: fixtures

- 16 Section 69(2) does not apply if the plant or machinery became a fixture before 28th July 2000.

Plant or machinery provided by lessee

- 17 In section 70(1), paragraphs (c) and (d) do not apply if the lease was entered into before 12th July 1984, or on or after that date under an agreement made before that date.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross
Heading: Hire-purchase and similar contracts.