
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 5

INDUSTRIAL BUILDINGS ALLOWANCES

Industrial buildings

Bridge undertakings

^{F156}

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Building used by more than one licensee

^{F157}

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Qualifying hotels

^{F158}

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Non-industrial part of building disregarded

^{F159}

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5. (See end of Document for details)

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Qualifying expenditure

Purchase of used building from developer

^{F1}60

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Qualifying enterprise zone expenditure

^{F1}61

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

^{F1}62

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

^{F1}63

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Initial allowances

Building occupied by qualifying licensee

^{F1}64

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5. (See end of Document for details)

.....

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Grants affecting entitlement to initial allowances

^{F1}65

.....

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Writing-down allowances

Basic rule for calculating amount of allowance

^{F1}66

.....

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Calculation of amount after relevant event

^{F1}67

.....

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Balancing adjustments

When balancing adjustments are made

^{F1}68

.....

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5. (See end of Document for details)

Net allowance given

^{F1}69

Textual Amendments
F1 Sch. 3 paras. 56-83 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(a)**

^{F1}70

Textual Amendments
F1 Sch. 3 paras. 56-83 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(a)**

Balancing adjustment on realisation of capital value

^{F1}71

Textual Amendments
F1 Sch. 3 paras. 56-83 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(a)**

Writing off qualifying expenditure

Writing off qualifying expenditure when building not an industrial building

^{F1}72

Textual Amendments
F1 Sch. 3 paras. 56-83 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(a)**

Crown or other person not within the charge to tax entitled to the relevant interest

^{F1}73

Textual Amendments
F1 Sch. 3 paras. 56-83 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(a)**

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5. (See end of Document for details)

Highway undertakings

Special provisions relating to highway concessions

^{F1}74

Textual Amendments

- F1** Sch. 3 paras. 56-83 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\(a\)](#)

Additional VAT liabilities and rebates

Additional VAT liabilities and initial allowances: 1992-93 cases

^{F1}75

Textual Amendments

- F1** Sch. 3 paras. 56-83 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\(a\)](#)

Additional VAT liabilities and initial allowances: further case

^{F1}76

Textual Amendments

- F1** Sch. 3 paras. 56-83 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\(a\)](#)

1992-93 qualifying expenditure

^{F1}77

Textual Amendments

- F1** Sch. 3 paras. 56-83 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\(a\)](#)

Supplementary provisions

Arrangements having an artificial effect on pricing

^{F1}78

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5. (See end of Document for details)

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

General

Expenditure on preparatory work on land where building used before 6th April 1956

^{F179}

Textual Amendments

F1 Sch. 3 paras. 56-83 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\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 5.