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

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## SCHEDULES

### SCHEDULE 3

#### TRANSITIONALS AND SAVINGS

#### PART 9

#### PATENT ALLOWANCES

#### *Supplementary provisions*

#### *Limit on qualifying expenditure*

- 102      Section 481 does not apply to expenditure incurred before 1st April 1986, and subsections (5) and (6) of that section do not apply to expenditure incurred before 27th July 1989.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: Supplementary provisions.