



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

[^{F1}CHAPTER 10A

SPECIAL RATE EXPENDITURE

Special rate expenditure

[^{F1}104B Application of Chapter to part of expenditure

- (1) If part only of the capital expenditure on plant and machinery is special rate expenditure—
 - (a) the part which is such expenditure, and
 - (b) the part which is not,are to be treated for the purposes of this Act as expenditure on separate items of plant or machinery.
- (2) For the purposes of subsection (1), all such apportionments are to be made as are just and reasonable.]

Textual Amendments

- F1** Pt. 2 Ch. 10A inserted (with effect in accordance with Sch. 26 para. 14 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 26 para. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 104B.