



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### CHAPTER 17

#### [<sup>F1</sup>OTHER ANTI-AVOIDANCE]

*[<sup>F1</sup>Finance leaseback: parties' income and profits*

<sup>F2</sup>[<sup>F1</sup>228E] **Lessor's income or profits: termination of leaseback**  
.....]

#### Textual Amendments

- F1** Ss. 228A-228J and cross-heading inserted (with effect in accordance with s. 134(3) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 134](#)
- F2** S. 228E omitted (with effect in accordance with Sch. 20 para. 12(12) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), Sch. 20 para. 12\(5\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 228E.