



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 9

SUPPLEMENTARY PROVISIONS

Co-ownership authorised contractual schemes

[^{F1}270IF Co-ownership schemes: definitions relating to schemes

Section 262AF (co-ownership schemes: definitions relating to schemes) applies for the purposes of sections 270IC to 270IE as it applies for the purposes of sections 262AA to 262AF.]

Textual Amendments

- F1** Pt. 2A inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, 2

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 2701F.