



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### <sup>F1</sup>PART 4A

#### FLAT CONVERSION ALLOWANCES

#### CHAPTER 6

#### WRITING-DOWN ALLOWANCES

#### **393L Meaning of “the residue of qualifying expenditure”**

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#### **Textual Amendments**

**F1** Pt. 4A repealed (with effect in accordance with Sch. 39 para. 40 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 37](#) (with [Sch. 39 paras. 36, 41, 42](#))

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 393L.