



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 4

FIRST-YEAR QUALIFYING EXPENDITURE

Types of expenditure which may qualify for first-year allowances

^{F1}40 Expenditure incurred for Northern Ireland purposes by small or medium-sized enterprises

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Textual Amendments

F1 Ss. 40-43 omitted (with application in accordance with s. 76(7) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 76(2) (with s. 76(8))

Modifications etc. (not altering text)

C1 Pt. 2 modified (10.6.2021) by Finance Act 2021 (c. 26), s. 9(1)(a)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 40.