



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 4

#### FIRST-YEAR QUALIFYING EXPENDITURE

##### *Expenditure of small or medium-sized enterprises*

#### <sup>F1</sup>48 Expenditure of small or medium-sized enterprises: businesses

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#### **Textual Amendments**

**F1** Ss. 47-49 omitted (with effect in accordance with s. 75(5)-(8) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 75(3)(c)

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 48.