



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 8

#### PATENT ALLOWANCES

### CHAPTER 5

#### SUPPLEMENTARY PROVISIONS

#### **482 Sums paid for Crown use etc. treated as paid under licence**

- (1) This section applies if an invention which is the subject of a patent is used by or for the services of—
  - (a) the Crown under sections 55 to 59 of the Patents Act 1977 (c. 37), or
  - (b) the government of a country outside the United Kingdom under corresponding provisions of the law of that country.
- (2) The use is to be treated as having taken place under a licence.
- (3) Sums paid in respect of the use are to be treated as having been paid under a licence.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 482.