



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

^{F1}49 Whether company is a member of a large or medium-sized group

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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 49.