



Capital Allowances Act 2001

2001 CHAPTER 2

PART 11

CONTRIBUTIONS

CHAPTER 2

CONTRIBUTION ALLOWANCES

Contribution allowances under Part 9

543 Contribution allowances under Part 9

A person who contributes a capital sum to expenditure incurred by another person on dredging is to be regarded for the purposes of Part 9 as incurring capital expenditure on that dredging.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 543.