



Capital Allowances Act 2001

2001 CHAPTER 2

PART 1

INTRODUCTION

CHAPTER 2

EXCLUSION OF DOUBLE RELIEF

- 8 No double relief through pooling under Part 2 (plant and machinery allowances)**
- (1) Subsection (2) applies if, under Part 2—
 - (a) any capital expenditure has been allocated to a pool, and
 - (b) an allowance or charge has been made to or on any person in respect of the pool.
 - (2) The person to or on whom the allowance or charge has been made is not entitled to an allowance under any Part other than Part 2 in respect of—
 - (a) the expenditure allocated to the pool, or
 - (b) the provision of any asset to which the allocated expenditure related.
 - (3) Subsection (4) applies if under any Part other than Part 2 an allowance has been made to a person in respect of any capital expenditure.
 - (4) The person to whom the allowance has been made is not entitled to allocate to any pool—
 - (a) that expenditure, or
 - (b) any expenditure on the provision of any asset to which the expenditure mentioned in paragraph (a) related.
 - (5) This section does not apply in relation to Parts 7 and 8 (know-how and patent allowances).

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 8.