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**Changes to legislation:** Finance Act 2004, Cross Heading: Capital Allowances Act 2001 (c. 2) is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 27

#### MEANING OF “OFFSHORE INSTALLATION”

##### PART 2

##### MINOR AND CONSEQUENTIAL AMENDMENTS

###### *Capital Allowances Act 2001 (c. 2)*

10 In Part 2 of Schedule 1 to the Capital Allowances Act 2001 (index of defined expressions) at the appropriate place insert—

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“offshore installation (except in Chapter section 837C of ICTA”  
13 of Part 2)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)