



Capital Allowances Act 2001

2001 CHAPTER 2

PART 7

KNOW-HOW ALLOWANCES

CHAPTER 3

ALLOWANCES AND CHARGES

456 Pooling of expenditure

- (1) Qualifying expenditure has to be pooled for the purpose of determining a person's entitlement to writing-down allowances and balancing allowances and liability to balancing charges.
- (2) There is a separate pool for each trade in respect of which the person has qualifying expenditure.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 456.