



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 5

#### ALLOWANCES AND CHARGES

*List of provisions outside this Chapter about disposal values*

#### 66 List of provisions outside this Chapter about disposal values

The provisions of this Part referred to in section 60(1)(b) are—

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section 68	hire-purchase etc.: disposal value on cessation of notional ownership
[ <sup>F1</sup> section 70E	long funding leases: disposal events and disposal values]
sections 72 and 73	grant of new software right: disposal value
<sup>F2</sup>	<sup>F2</sup>
...	...
sections 88 and 89	short-life assets: disposal at under-value or to connected person
[ <sup>F3</sup> section 104E	special rate expenditure: avoidance cases]
sections 108, 111 and 114	overseas leasing: disposal values in various cases

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*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 66. (See end of Document for details)*

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sections 132 and 143	ships: ship used for overseas leasing etc.; attribution of amount where balancing charge deferred
section 171	oil production sharing contracts: disposal values on cessation of ownership
sections 196 and 197	fixtures: disposal values on cessation of notional ownership and in avoidance cases
section 208	effect of significant reduction in use of plant or machinery for purposes of qualifying activity
[ <sup>F4</sup> section 208A	cars: disposal value in avoidance cases]
section 211	effect of payment of partial depreciation subsidy
F5	F5
. . .	. . .
[ <sup>F6</sup> section 218ZB	disposal of plant or machinery in avoidance cases]
[ <sup>F7</sup> sections 228K to 228M	Disposal of plant or machinery subject to lease where income retained]
section 229	hire-purchase: disposal values in finance leasing and anti-avoidance cases
sections 238 and 239	additional VAT rebates

#### **Textual Amendments**

- F1** Words in s. 66 inserted (with effect in accordance with Sch. 32 para. 8 to the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 32 para. 6**
- F2** S. 66 entry omitted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1), 29(2) to the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 11 para. 18(a)** (with [Sch. 11 paras. 30-32](#))
- F3** Words in s. 66 substituted (with effect in accordance with Sch. 26 para. 14 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 26 para. 6**
- F4** Words in s. 66 inserted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 11 para. 18(b)** (with [Sch. 11 paras. 30-32](#))
- F5** S. 66 entry omitted (with effect in accordance with Sch. 20 para. 6(19) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 20 para. 6(5)**
- F6** Words in s. 66 inserted (with effect in accordance with s. 70(11) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **s. 70(10)**
- F7** Words in s. 66 inserted (with effect in accordance with s. 84(5)(6) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **s. 84(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 66.