

*These notes refer to the Capital Allowances Act 2001
(c.2) which received Royal Assent on 22nd March 2001*

CAPITAL ALLOWANCES ACT 2001

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Schedule 2: Consequential amendments

Paragraph 32

There are no longer any allowances that can be given to traders by discharge or repayment. This amendment therefore omits section 393A(5) and (6) of CAA 1990. See *Note 75* in Annex 2.