
Status: Point in time view as at 17/07/2014.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 44. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 4

PLANT AND MACHINERY ALLOWANCES

Anti-avoidance

Hire purchase etc. and finance leases

- 44 Sections 220 and 229 do not apply in relation to expenditure incurred before 2nd July 1997, or in the 12 months beginning with that date in pursuance of a contract entered into before that date.

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