
Status: Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 82. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 6

AGRICULTURAL BUILDINGS ALLOWANCES

Exclusion of expenditure incurred before 1st April 1986

- 82 References in Part 4 of this Act to qualifying expenditure do not include—
- (a) expenditure incurred before 1st April 1986; or
 - (b) payments made before 1st April 1987 under a contract entered into before 14th March 1984.

Status:

Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 82.