

Status: Point in time view as at 21/07/2008.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Part 11. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 11

CONTRIBUTIONS

Regional development grants

- 106 (1) Section 534(1) applies as if a grant falling within that subsection included—
- (a) a grant made under Part II of the Industrial Development Act 1982 (c. 52) on an application made before 1st April 1988;
 - (b) a grant made under Part I of the Industry Act 1972 (c. 63), or a grant made under Northern Ireland legislation and declared by the Treasury to correspond to a grant under that Part.
- (2) Section 534(2) does not apply if the expenditure was incurred, or the grant was paid, before 10th March 1982.

Contributions not made by public bodies and not eligible for tax relief

- 107 Section 536 applies with the omission of subsection (3)(b) in relation to contributions made before 27th July 1989.

Conditions for allowances

- 108 In section 536(5), as it applies for the purposes of section 537(2), paragraphs (a)(iv) and (b) do not apply in relation to contributions made before 27th July 1989.

Agricultural buildings

- 109 Section 538(2)(b)(ii) applies in relation to contributions made before 6th April 1990 with the omission of “or to allocate the expenditure to a pool under Part 2”.

^{F1}110

Textual Amendments

- F1** [Sch. 3 para. 110](#) omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 20\(b\)](#)

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