



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

[^{F1}CHAPTER 16A

[^{F1}RESTRICTIONS ON ALLOWANCE BUYING]

Qualifying change

[^{F1}212D Guide to sections explaining section 212C

- (1) Section 212E explains—
 - (a) what are principal companies of C, and
 - (b) which are consortium principal companies of C, for the purposes of section 212C(2) and (3).
- (2) Section 212F explains—
 - (a) when a company is owned by a consortium, and
 - (b) who are the members of the consortium, for the purposes of section 212E.
- (3) Section 212G explains the meaning of “qualifying 75% subsidiary” for the purposes of sections 212E and 212F.
- (4) Section 212H explains the meaning of “ownership proportion” in section 212C(3).
- (5) Section 212I explains the meaning of “relevant percentage share” in section 212C(5).]

Changes to legislation: *There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 212D. (See end of Document for details)*

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Textual Amendments

- F1** Pt. 2 Ch. 16A inserted (8.4.2010) (with effect in accordance with Sch. 4 para. 5, 6 to the amending Act) by [Finance Act 2010 \(c. 13\)](#), **Sch. 4 para. 2**

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 212D.