



Capital Allowances Act 2001

2001 CHAPTER 2

^{F1}PART 4A

FLAT CONVERSION ALLOWANCES

CHAPTER 6

WRITING-DOWN ALLOWANCES

393L Meaning of “the residue of qualifying expenditure”

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Textual Amendments

F1 Pt. 4A repealed (with effect in accordance with Sch. 39 para. 40 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 37](#) (with [Sch. 39 paras. 36, 41, 42](#))

Status:

Point in time view as at 12/02/2019. This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 393L.