

*These notes refer to the Capital Allowances Act 2001
(c.2) which received Royal Assent on 22nd March 2001*

CAPITAL ALLOWANCES ACT 2001

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 5: Mineral extraction allowances

Chapter 1: Introduction

Sections 396 and 397: Meaning of “mineral exploration and access” and “mineral asset”

1373. These sections are based on section 121(1) and 105(6) of CAA 1990.