



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 7

#### KNOW-HOW ALLOWANCES

#### CHAPTER 1

##### INTRODUCTION

#### **453 Know-how as property**

- (1) Know-how is to be treated as property for the purposes of this Act.
- (2) References in this Act to the purchase or sale of property include the acquisition or disposal of know-how.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 453.