

*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 12: Supplementary provisions

Chapter 6: Final Provisions

Section 576: Meaning of “the Inland Revenue” etc.

1990. This section includes a minor change in giving the meaning of two terms used in this Act: “the Inland Revenue” and “the Board of Inland Revenue”.
1991. The change is that the term “Inland Revenue” is used in various places in this Act where CAA 1990 refers to an “inspector”. This is in keeping with the approach taken in legislation since 1994. But the term “the Board of Inland Revenue” is kept and used if CAA 1990 requires something to be done by the Board (as in sections 554(4) and 563(4)). See *Change 64* in Annex 1.
1992. *Subsection (3)* is based on the definition of “the Board” in section 161(2) of CAA 1990.