

*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

Schedule 2: Consequential amendments

Paragraph 39

2019. This removes sections 434D and 434E of ICTA. These are being rewritten as sections 255 to 257 (part of Chapter 19 of Part 2) and sections 544 and 545 (Chapter 1 of Part 12).