

*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 47

2025. This removes section 530 of ICTA which is rewritten by Part 7 of this Act (know-how allowances).