

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

# **CAPITAL ALLOWANCES ACT 2001**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Glossary*

#### *Schedule 3: Transitionals and savings*

#### *Paragraphs 1 to 7*

2054. [Paragraph 2](#) is included to ensure that provisions in the Act which change the law are not subject to the general proposition about continuity.