

*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 3: Transitionals and savings

Paragraph 24

2057. This paragraph ensures that the further registration requirement for the deferment rules (in section 154) does not apply in respect of ships first brought into use before 21 April 1994.