

*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 2: Plant and machinery allowances

Chapter 4: First-year qualifying expenditure

Section 51: Disclosure of information between UK tax authorities

250. This section is based on section 22C of CAA 1990. It allows information to be exchanged by the Inland Revenue and the Department of Agriculture and Rural Development in Northern Ireland in connection with the administration of first-year allowances for expenditure by small or medium-sized enterprises for Northern Ireland purposes.