

*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 45: ICT expenditure incurred by small enterprises

230. This section is based mainly on section 22(3E) to (3H) of CAA 1990. It provides first-year qualifying expenditure for expenditure by small enterprises on information and communications technology (ICT).
231. [Sections 47 to 49](#) decide whether or not expenditure is incurred by a small enterprise for the purpose of subsection (1)(b).