

*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*

#### **Part 3: Industrial buildings allowances**

#### *Chapter 7: Balancing adjustments*

#### *Section 315: Main balancing events*

1082. This section is based on parts of sections 4(1) and 161(2) of CAA 1990. It gives the main balancing events for industrial buildings allowances. It also provides signposts to sections within Part 3 which give additional balancing events.