

*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 3: Industrial buildings allowances

Chapter 6: Writing-down allowances

Section 309: Entitlement to writing-down allowance

1057. This section is based on section 3(1) of CAA 1990. It sets out the conditions for a writing-down allowance.
1058. There is a minor change. *Subsection (2)* permits a person who is entitled to a writing-down allowance to claim any amount which is less than the amount due. See *Change 38* in Annex 1.