

*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 5: Mineral extraction allowances

Chapter 5: Other kinds of qualifying expenditure

Section 415: Contribution to buildings or works for benefit of employees abroad

1440. This section is based on section 108 of CAA 1990. It provides that capital sums contributed to the cost of certain buildings or works, to be used essentially for the benefit of persons employed abroad, may be qualifying expenditure if connected with the working of a source outside the UK and the other conditions in the section are satisfied.
1441. There is a minor change *in subsection (1)(a)* as in sections 400, 403, 407, 408, 409 and 414 (paragraphs 1381, 1396, 1412, 1417, 1421 and 1439 above). See *Change 47* in Annex 1.