

*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 6: Allowances and charges

Sections 427 to 431

1474. These sections are based on sections 99(1), 101 and 161(2) of CAA 1990. They provide other circumstances in which a person is entitled to a balancing allowance for the qualifying expenditure concerned.