



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 12

SHIPS

Further provisions

157 Adjustment of assessments etc.

- (1) All such assessments and adjustments of assessments are to be made as are necessary to give effect to this Chapter.
- (2) Subsection (1) does not apply for the purposes of section 145 (see instead section 145(4) and (5)).

158 Members of same group

For the purposes of this Chapter two companies are members of the same group at any time if they would be treated as members of the same group of companies at that time for the purposes of Chapter IV of Part X of ICTA (group relief).