
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: *Qualifying expenditure*. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 5

INDUSTRIAL BUILDINGS ALLOWANCES

Qualifying expenditure

Purchase of used building from developer

^{F1}60

Textual Amendments

F1 Sch. 3 paras. 56-83 omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 20\(a\)](#)

Qualifying enterprise zone expenditure

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Textual Amendments

F1 Sch. 3 paras. 56-83 omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 20\(a\)](#)

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Textual Amendments

F1 Sch. 3 paras. 56-83 omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 20\(a\)](#)

^{F1}63

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