



Capital Allowances Act 2001

2001 CHAPTER 2

PART 1

INTRODUCTION

CHAPTER 2

EXCLUSION OF DOUBLE RELIEF

10 Interpretation

- (1) In this Chapter “capital expenditure” includes any contribution to capital expenditure.
- (2) For the purposes of this Chapter—
 - (a) expenditure relates to an asset only if it relates to its provision, and
 - (b) the provision of an asset includes its construction or acquisition.