

# Capital Allowances Act 2001

# **2001 CHAPTER 2**

#### PART 2

PLANT AND MACHINERY ALLOWANCES

## CHAPTER 12

**SHIPS** 

Deferment of balancing charges

## 137 Effect of deferment

A claim for deferment is given effect by allocating the amount deferred, for the chargeable period in respect of which the claim is made, to the appropriate non-ship pool.