



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 3A

#### BUSINESS PREMISES RENOVATION ALLOWANCES

### CHAPTER 9

#### WRITING OFF QUALIFYING EXPENDITURE

#### [<sup>F1</sup>360Q Introduction

For the purposes of this Part qualifying expenditure is written off to the extent and at the times specified in this Chapter.]

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#### Textual Amendments

**F1** Pt. 3A inserted (11.4.2007 with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 6 para. 1](#); S.I. 2007/949, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 360Q.