



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 8

#### PATENT ALLOWANCES

### CHAPTER 2

#### QUALIFYING EXPENDITURE

#### **467 Qualifying expenditure**

Expenditure is qualifying expenditure only if it is—

- (a) qualifying trade expenditure, or
- (b) qualifying non-trade expenditure.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 467.