



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 5

ALLOWANCES AND CHARGES

List of provisions outside this Chapter about disposal values

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The provisions of this Part referred to in section 60(1)(b) are—

section 68	hire-purchase etc.: disposal value on cessation of notional ownership
sections 72 and 73	grant of new software right: disposal value
section 79	cars: disposal value in avoidance cases
sections 88 and 89	short-life assets: disposal at under-value or to connected person
section 104	long-life assets: avoidance cases
sections 108, 111 and 114	overseas leasing: disposal values in various cases
sections 132 and 143	ships: ship used for overseas leasing etc.; attribution of amount where balancing charge deferred

Status: This is the original version (as it was originally enacted).

section 171	oil production sharing contracts: disposal values on cessation of ownership
sections 196 and 197	fixtures: disposal values on cessation of notional ownership and in avoidance cases
section 208	effect of significant reduction in use of plant or machinery for purposes of qualifying activity
section 211	effect of payment of partial depreciation subsidy
section 222	anti-avoidance: limit on disposal value
section 229	hire-purchase: disposal values in finance leasing and anti-avoidance cases
sections 238 and 239	additional VAT rebates
