



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 7

COMPUTER SOFTWARE

73 Limit on disposal values

- (1) This section applies if a person is required to bring into account a disposal value in respect of—
 - (a) computer software, or
 - (b) the right to use or otherwise deal with computer software.
- (2) For the purpose only of—
 - (a) determining whether the limit on the disposal value under section 62 is exceeded, and
 - (b) reducing the amount of that disposal value so that the limit is not exceeded, the disposal value is to be taken to be increased by the amount given in subsection (3).
- (3) The amount is the total of any disposal values which, in respect of that person and that plant, fall or have fallen to be brought into account under section 72.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 73.