Capital Allowances Act 2001

2001 CHAPTER 2

An Act to restate, with minor changes, certain enactments relating to capital allowances. 22nd March 2001

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

C1 Act construed as one with Capital Allowances Act 2001 (c. 2) (5.10.2004) by Energy Act 2004 (c. 20), s. 198(2), **Sch. 9 para. 37(4)** (with s. 38(2)); S.I. 2004/2575, art. 2(1), Sch. 1

C2 Act applied (5.10.2004) by Energy Act 2004 (c. 20), s. 198(2), **Sch. 9 para. 7** (with s. 38(2)); S.I. 2004/2575, art. 2(1), Sch. 1

C3 2005 c. 14, Sch. 10 construed as one with 2001 c. 2 (E.W.S.) (8.6.2005 for specified purposes, 24.7.2005 in so far as not already in force) by Railways Act 2005 (c. 14), s. 60(2), **Sch. 10 para. 34(3)**; S.I. 2005/1444, art. 2(1), Sch. 1; S.I. 2005/1909, art. 2, Sch.

Changes to legislation: *Capital Allowances Act 2001, Introductory Text is up to date with all changes known to be in force on or before 17 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

C4 Act modified (E.W.S.) (8.6.2005) by Railways Act 2005 (c. 14), s. 60(2), **Sch. 10 paras. 12-14**; S.I. 2005/1444, art. 2(1), Sch. 1

C5 Act modified by SI 2006/964 reg. 69V(6)(7) (as inserted (6.4.2008) by The Authorised Investment Funds (Tax) (Amendment) Regulations 2008 (S.I. 2008/705), regs. 1, **5**)

C6 Act modified by SI 2006/964 reg. 69Z41(5)(6) (as inserted (6.4.2008) by The Authorised Investment Funds (Tax) (Amendment) Regulations 2008 (S.I. 2008/705), regs. 1, **5**)

C7 Act modified (21.7.2008) by Finance Act 2008 (c. 9), **s. 85(8)**

C8 Crossrail Act 2008 (c. 18), Sch. 13 construed as one with this Act (22.7.2008) by Crossrail Act 2008 (c. 18), **Sch. 13 para. 3(5)**

C9 Act modified (22.7.2008) by Crossrail Act 2008 (c. 18), **Sch. 13 para. 27(2)**

C10 Act modified (22.7.2008) by Crossrail Act 2008 (c. 18), **Sch. 13 para. 9(2)**

C11 Act modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Friendly Societies (Transfers of Other Business) (Modification of the Corporation Tax Acts) Regulations 2008 (S.I. 2008/1942), **regs. 2**, 8

C12 Act extended in part (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), **s. 184** (with Sch. 2)

C13 Act modified (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), **s. 948(1)-(4)** (with Sch. 2)

C14 Act modified (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), **s. 954(2)-(5)** (with Sch. 2)

C15 Act modified (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), **s. 955(2)-(6)** (with Sch. 2)

C16 Act applied (with modifications) by 2005 c. 5 s. 825A (as substituted (with effect in accordance with s. 3(4) of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **s. 3(3)** (with s. 3(5)))

C17 Act modified (7.8.2015) by The Housing and Regeneration Transfer Schemes (Tax Consequences) Regulations 2015 (S.I. 2015/1540), **reg. 7(2)-(7)** (with regs. 3, 7(1)(9))

C18 Act modified (7.8.2015) by The Housing and Regeneration Transfer Schemes (Tax Consequences) Regulations 2015 (S.I. 2015/1540), **reg. 8(4)(a)** (with regs. 3, 8(1)(6))

C19 Act modified (7.8.2015) by The Housing and Regeneration Transfer Schemes (Tax Consequences) Regulations 2015 (S.I. 2015/1540), **reg. 8(5)** (with regs. 3, 8(1)(6))

C20 Act: power to amend conferred (12.2.2019) by Finance Act 2019 (c. 1), **s. 30(1)**

Changes to legislation:
Capital Allowances Act 2001, Introductory Text is up to date with all changes known to be in force on or before 17 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 29(1A) inserted by S.I. 2006/1254 (N.I.) Sch. 3 para. 24(b) (S. 29 was repealed before this effect came into force.)
- s. 774E(5)(b) words omitted by 2008 c. 9 Sch. 20 para. 12(11)