



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

[^{F1}CHAPTER 10A

SPECIAL RATE EXPENDITURE

Rules applying to special rate expenditure]

[^{F1}104G Disposal events in respect of cushion gas

- (1) This section applies if expenditure incurred by a person on the provision of cushion gas used in a particular gas storage facility includes both new expenditure and old expenditure.
- (2) Any disposal event which concerns any of that cushion gas is to be treated for the purposes of this Part as relating to cushion gas which is the subject of the new expenditure before cushion gas which is the subject of the old expenditure.
- (3) The result of subsection (2) (including any further application of that subsection) is that a disposal event may be treated as relating—
 - (a) only to cushion gas which is the subject of the new expenditure,
 - (b) both to—
 - (i) cushion gas which is the subject of the new expenditure, and
 - (ii) cushion gas which is the subject of the old expenditure, or
 - (c) only to cushion gas which is the subject of the old expenditure.
- (4) If a disposal event is treated, as a result of subsection (2), as relating both to—
 - (a) cushion gas which is the subject of the new expenditure, and
 - (b) cushion gas which is the subject of the old expenditure,

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 104G. (See end of Document for details)

it is to be treated for the purposes of this Part as two separate disposal events, the first relating to cushion gas within paragraph (a) and the second relating to cushion gas within paragraph (b).

(5) In this section—

“cushion gas” has the meaning given by section 70J(7),

“new expenditure” means expenditure incurred on or after 1 April 2010,
and

“old expenditure” means expenditure incurred before that date.]

Textual Amendments

F1 S. 104G inserted (8.4.2010) (with effect in accordance with s. 28(10) of the amending Act) by [Finance Act 2010 \(c. 13\), s. 28\(7\)](#)

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