



Capital Allowances Act 2001

2001 CHAPTER 2

PART 12

SUPPLEMENTARY PROVISIONS

CHAPTER 6

FINAL PROVISIONS

Amendments, repeals, citation etc.

579 Commencement and transitional provisions and savings

- (1) This Act has effect—
 - (a) for income tax purposes, as respects allowances and charges falling to be made for chargeable periods ending on or after 6th April 2001, and
 - (b) for corporation tax purposes, as respects allowances and charges falling to be made for chargeable periods ending on or after 1st April 2001.
- (2) References in this Act to a chargeable period to which this Act applies are to the chargeable periods given in subsection (1).
- (3) Subsection (1) is subject to Schedule 3, which contains transitional provisions and savings.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 579.