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.