



Finance Act 2001

2001 CHAPTER 9

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Capital allowances

^{F1} 65 Energy-saving plant and machinery

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Textual Amendments

F1 S. 65 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019](#) (c. 1), s. 33(2)(c)(i)

66 Fixtures provided in connection with energy management services

- (1) Schedule 18 to this Act (fixtures provided in connection with provision of energy management services) has effect in relation to expenditure incurred on or after 1st April 2001.
- (2) The Schedule 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.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Cross Heading: Capital allowances. (See end of Document for details)

F2 67 Conversion of parts of business premises into flats

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Textual Amendments

- F2** S. 67 repealed (with effect in accordance with Sch. 39 para. 40 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 39\(a\)](#) (with Sch. 39 paras. 41, 42)

68 Decommissioning of offshore oil infrastructure

Schedule 20 to this Act (capital allowances in respect of expenditure incurred on decommissioning offshore infrastructure) has effect.

69 Minor amendments

- (1) Schedule 21 (which makes minor amendments to the Capital Allowances Act 2001 (c. 2)) has effect.
- (2) The amendments made by the Schedule have 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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Cross Heading:
Capital allowances.