



Capital Allowances Act 2001

2001 CHAPTER 2

PART 3

INDUSTRIAL BUILDINGS ALLOWANCES

CHAPTER 2

INDUSTRIAL BUILDINGS

Supplementary provisions

282 Buildings outside the United Kingdom

A building outside the United Kingdom which is in use for the purposes of a trade is not an industrial building at any time when the profits of the trade are not assessable in accordance with the rules applicable to Case I of Schedule D.

283 Non-industrial part of building disregarded

- (1) This section applies if, apart from this section, but taking into account section 571 (parts of buildings etc.)—
 - (a) part of a building would be an industrial building, and
 - (b) part (“the non-industrial part”) would not.
- (2) If the qualifying expenditure relating to the non-industrial part is no more than 25% of the qualifying expenditure relating to the whole of the building, the whole of the building is an industrial building.

284 Roads on industrial estates etc.

- (1) A road on an industrial estate is an industrial building if the estate consists wholly or mainly of buildings that are treated under this Part as industrial buildings.

Status: Point in time view as at 22/03/2001.

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

- (2) For the purposes of this Part as it applies in relation to qualifying enterprise zone expenditure, “industrial estate” includes an area (such as a business park) which consists wholly or mainly of commercial buildings.

285 Cessation of use and temporary disuse of building

For the purposes of this Part—

- (a) a building is not to be regarded as ceasing altogether to be used merely because it falls temporarily out of use, and
- (b) if a building is an industrial building immediately before a period of temporary disuse, it is to be treated as being an industrial building during the period of temporary disuse.

Status:

Point in time view as at 22/03/2001.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: Supplementary provisions.