



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### CHAPTER 14

#### FIXTURES

#### *Introduction*

#### **173 Meaning of “fixture” and “relevant land”**

- (1) In this Chapter “fixture”—
- (a) means plant or machinery that is so installed or otherwise fixed in or to a building or other description of land as to become, in law, part of that building or other land, and
  - (b) includes any boiler or water-filled radiator installed in a building as part of a space or water heating system.
- (2) In this Chapter “relevant land”, in relation to a fixture means—
- (a) the building or other description of land of which the fixture becomes part, or
  - (b) in the case of a boiler or water-filled radiator which is a fixture as a result of subsection (1)(b), the building in which it is installed as part of a space or water heating system.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 173.