

*These notes refer to the Capital Allowances Act 2001
(c.2) which received Royal Assent on 22nd March 2001*

CAPITAL ALLOWANCES ACT 2001

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 2: Plant and machinery allowances

Chapter 14: Fixtures

Section 184: Incoming lessee where lessor not entitled to allowances

665. This section is based on part of sections 56 and 56A of CAA 1990. It is similar to section 183 but deals cases in which the lessor is not entitled to an allowance (or would not be entitled even if the lessor were within the charge to tax).
666. As the lessor is not giving up ownership in such situations, there is no requirement for an election. However, a restriction applies if another person is treated as the owner of the fixture in respect of a different interest in the relevant land. This is dealt with in *subsections (2) and (3)*.