



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 14

FIXTURES

Further provisions

204 Appeals etc.

- (1) Subsections (2) and (3) apply if—
 - (a) any question arises as to whether any plant or machinery has become, in law, part of a building or other land, and
 - (b) that question is material to the tax liability (for whatever period) of two or more persons.
- (2) The question is to be determined, for the purposes of the tax of all the persons concerned, by the Special Commissioners.
- (3) The Special Commissioners must determine the question in the same way as an appeal, but all the persons concerned are entitled—
 - (a) to appear before and be heard by the Special Commissioners, or
 - (b) to make representations to them in writing.
- (4) Subsections (5) and (6) apply if any question relating to an election under section 198 or 199 (apportionments) arises for determination by any body of Commissioners for the purposes of any proceedings before them.
- (5) The Commissioners must determine the question separately from any other questions in those proceedings.

Status: Point in time view as at 07/04/2005. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 204. (See end of Document for details)

- (6) Each of the persons who has joined in making the election is entitled—
- (a) to appear before and be heard by the Commissioners, or
 - (b) to make representations to them in writing;
- and the Commissioners' determination has effect as if made in an appeal to which each of those persons was a party.

Status:

Point in time view as at 07/04/2005. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 204.