



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 6

HIGHWAY UNDERTAKINGS

[^{F1}270FA Carrying on of highway undertakings

- (1) For the purposes of this Part, the carrying on of a highway undertaking is to be treated as the carrying on of an undertaking by way of trade; and accordingly references in this Part to a trade include a highway undertaking.
- (2) For the purposes of this Part, a person carrying on a highway undertaking is to be treated as occupying, for the purposes of the undertaking, any road in relation to which it is carried on.
- (3) In this Chapter “highway undertaking” means so much of any undertaking relating to the design, building, financing and operation of roads as is carried on—
 - (a) for the purposes of, or
 - (b) in connection with,the exploitation of highway concessions.
- (4) In this Chapter “highway concession”, in relation to a road, means—
 - (a) a right to receive sums from a public body because the road is or will be used by the general public, or
 - (b) if the road is a toll road, the right to charge tolls in respect of the road.
- (5) In subsection (4) “public body” means the Crown or any government or public or local authority (whether in the United Kingdom or elsewhere).]

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 270FA. (See end of Document for details)

.....

Textual Amendments

- F1** Pt. 2A inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, 2

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 270FA.