



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 6

HIGHWAY UNDERTAKINGS

[^{F1}270FCases where highway concession is to be treated as extended

- (1) A highway concession in respect of a road is to be treated as extended if—
 - (a) the person entitled to the concession takes up a renewed concession in respect of the whole or a part of the road, or
 - (b) that person or a person connected with that person takes up a new concession in respect of—
 - (i) the whole or a part of the road, or
 - (ii) a road that includes the whole or a part of the road.
- (2) But the concession is to be treated as extended only—
 - (a) to the extent that the concession which has in fact ended, and the renewed or new concession, relate to the same road, and
 - (b) for the period of the renewed or new concession.
- (3) A person who has ceased to be entitled to a highway concession is treated, for the purposes of this section, as taking up a renewed or new concession if—
 - (a) the person is granted a renewed or new concession, or
 - (b) the arrangements for the concession otherwise continue (whether or not those arrangements are legally enforceable).
- (4) For the purposes of subsection (3), it does not matter whether the concession is renewed or replaced, or the arrangements for the concession continue, on the same terms or on modified terms.]

Status: Point in time view as at 05/07/2019.

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

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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

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