



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 3

#### INDUSTRIAL BUILDINGS ALLOWANCES

#### CHAPTER 2

#### INDUSTRIAL BUILDINGS

#### *Supplementary provisions*

#### **285 Cessation of use and temporary disuse of building**

For the purposes of this Part—

- (a) a building is not to be regarded as ceasing altogether to be used merely because it falls temporarily out of use, and
- (b) if a building is an industrial building immediately before a period of temporary disuse, it is to be treated as being an industrial building during the period of temporary disuse.

**Status:**

Point in time view as at 19/07/2007.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 285.