

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

# **CAPITAL ALLOWANCES ACT 2001**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Glossary*

#### **Part 3: Industrial buildings allowances**

#### *Chapter 3: The relevant interest in the building*

#### *Section 286: General rule as to what is the relevant interest*

1001. This section is based on section 20(1) and (2) of CAA 1990. It gives the basic definition of “relevant interest” for this Part. It also indicates some of the ways in which that definition may be modified.