



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 3A

BUSINESS PREMISES RENOVATION ALLOWANCES

CHAPTER 11

SUPPLEMENTARY PROVISIONS

[^{F1}360Z4Meaning of “lease” etc.

- (1) In this Part “ lease ” includes—
- (a) an agreement for a lease if the term to be covered by the lease has begun, and
 - (b) any tenancy,
- but does not include a mortgage (and “ lessee ”, “ lessor ” and “ leasehold interest ” are to be read accordingly).
- (2) In the application of this Part to Scotland—
- (a) “ leasehold interest ” or “ leasehold estate ” means the interest of a tenant in property subject to a lease, and
 - (b) any reference to an interest which is reversionary on a leasehold interest or on a lease is to be read as a reference to the interest of the landlord in the property subject to the leasehold interest or lease.]

Textual Amendments

- F1** Pt. 3A inserted (11.4.2007 with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 6 para. 1](#); [S.I. 2007/949](#), art. 2

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 360Z4.