



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### [<sup>F1</sup>CHAPTER 6A

##### INTERPRETATION OF PROVISIONS ABOUT LONG FUNDING LEASES

##### *Excluded leases of background plant or machinery for a building*

#### [<sup>F1</sup>70T Orders relating to background plant or machinery for a building

- (1) This section supplements section 70R and is to be construed as one with it.
- (2) The Treasury may by order prescribe—
  - (a) descriptions of plant or machinery to be used as examples of the kinds of plant or machinery that may be regarded as falling within the definition of background plant or machinery for a building in determining whether any particular plant or machinery does or does not fall within that definition;
  - (b) descriptions of plant or machinery to be deemed to be background plant or machinery for a building;
  - (c) descriptions of plant or machinery to be deemed not to be background plant or machinery for a building.
- (3) An order under this section—
  - (a) may make different provision for different cases (including different descriptions of building),
  - (b) may contain incidental, consequential, supplemental, or transitional provision or savings.
- (4) The first order made under this section may include provisions having effect in relation to times before the making of the order (but not times earlier than 1st April 2006).]

---

**Changes to legislation:** *There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 70T. (See end of Document for details)*

---

.....

### **Textual Amendments**

- F1** Pt. 2 Ch. 6A inserted (with effect in accordance with Sch. 8 para. 15 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 8 para. 7**

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 70T.