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STATUTORY INSTRUMENTS

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**2007 No. 303**

**The Capital Allowances (Leases of Background Plant or Machinery for a Building) Order 2007**

**Examples of background plant or machinery**

2.—(1) The descriptions of plant or machinery in paragraph (2) are prescribed 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.

(2) The descriptions of plant or machinery are—

- (a) heating and air conditioning installations,
- (b) ceilings which are part of an air conditioning system,
- (c) hot water installations,
- (d) electrical installations that provide power to a building, such as high and low voltage switchgear, all sub-mains distribution systems and standby generators,
- (e) mechanisms, including automatic control systems, for opening and closing doors, windows and vents,
- (f) escalators and passenger lifts,
- (g) window cleaning installations,
- (h) fittings such as fitted cupboards, blinds, curtains and associated mechanical equipment,
- (i) demountable partitions,
- (j) protective installations such as lightning protection, sprinkler and other equipment for containing or fighting fires, fire alarm systems and fire escapes, and
- (k) building management systems.

(3) This article is subject to article 4.