
STATUTORY INSTRUMENTS

2007 No. 303

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

Plant or machinery deemed to be background plant or machinery

3.—(1) The following descriptions of plant or machinery are deemed to be background plant or machinery.

(2) The descriptions of plant or machinery are—

- (a) lighting installations including all fixed light fittings and emergency lighting systems,
- (b) telephone, audio-visual and data installations incidental to the occupation of the building,
- (c) computer networking facilities incidental to the occupation of the building,
- (d) sanitary appliances and other bathroom fittings including hand driers, counters, partitions, mirrors, shower and locker facilities,
- (e) kitchen and catering facilities for producing and storing food and drink for the occupants of the building,
- (f) fixed seating,
- (g) signs,
- (h) public address systems, and
- (i) intruder alarm systems and other security equipment including surveillance equipment.