
STATUTORY INSTRUMENTS

2007 No. 303

**INCOME TAX
CORPORATION TAX**

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

<i>Made</i>	- - - -	<i>6th February 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>7th February 2007</i>
<i>Coming into force</i>		<i>28th February 2007</i>

**THE CAPITAL ALLOWANCES (LEASES OF BACKGROUND
PLANT OR MACHINERY FOR A BUILDING) ORDER 2007**

1. Citation, commencement and effect
 2. Examples of background plant or machinery
 3. Plant or machinery deemed to be background plant or machinery
 4. Plant or machinery deemed not to be background plant or machinery
- Signature
Explanatory Note