

*These notes refer to the Capital Allowances Act 2001
(c.2) which received Royal Assent on 22nd March 2001*

CAPITAL ALLOWANCES ACT 2001

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 1: Introduction

Chapter 2: Exclusion of double relief

Section 9: Interaction between fixtures claims and other claims

72. This section is based on section 147(2A), (2B) and (2C) and part of section 147(2D) of CAA 1990. It prevents a person from making a claim under one Part in respect of a fixture if a claim for an allowance has been made under another Part in respect of the same fixture. This applies even if the two claims are made by different persons or in respect of different expenditure.
73. *Subsection (1)* provides the rule that prevents a fixtures claim being made if a claim has been made under a Part other than Part 2.
74. *Subsection (2)* relaxes this rule if the earlier claim is made under Part 3 or 6 and section 186 or 187 applies.
75. *Subsection (3)* provides the mirror image of the rule in subsection (1). If, in respect of an asset, a fixture claim has been made then no person may claim an allowance under any other Part in respect of capital expenditure relating to that asset.
76. *Subsection (4)* explains what is meant by “a fixtures claim”.