

*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 2: Plant and machinery allowances

Chapter 14: Fixtures

Section 204: Appeals etc.

736. This section is based on sections 51(7) and 59C(8) of CAA 1990. It provides for special rules in appeals cases involving fixtures.
737. *Subsections (1) to (3)* deal with cases in which:
- there is a question as to whether any plant or machinery is a fixture; and
 - that question is material to the tax liability of two or more persons.
738. *Subsections (4) to (6)* consider cases in which there is a question relating to an election under section 198 or 199 which is to be determined by the Special or General Commissioners.
739. These special rules are required as hearings by Commissioners are usually in private and these situations affect the tax liabilities of different taxpayers. It is therefore necessary to modify the normal procedures to allow all parties to appear before, or make written representations to, the Commissioners.