

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

# CAPITAL ALLOWANCES ACT 2001

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Glossary*

#### **Part 4: Agricultural buildings allowances**

#### *Chapter 1: Introduction*

#### *Section 362: Meaning of “husbandry”*

1247. This section is based on parts of section 133(1) of CAA 1990 and of section 154(1) and (3) of FA 1995. It widens the meaning of “husbandry”.
1248. The meaning of “husbandry” has been examined by the courts on several occasions over the years. Other words which might appear more user-friendly, for example “farming” or “agriculture”, could not be used without changing the scope of agricultural buildings allowances in ways which would be uncertain.
1249. Section 154(1) of FA 1995 provides that for the purposes of the Tax Acts and the Taxation of Chargeable Gains Act 1992 the cultivation of short rotation coppice is to be regarded as farming, husbandry or agriculture but not as forestry. Agricultural buildings allowances make use of the definition in section 154(3) of FA 1995:
- ““short rotation coppice” means a perennial crop of tree species planted at high density, the stems of which are harvested above ground level at intervals of less than ten years.