



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 3

#### INDUSTRIAL BUILDINGS ALLOWANCES

### CHAPTER 2

#### INDUSTRIAL BUILDINGS

#### *Commercial buildings (enterprise zones)*

#### **281 Commercial buildings (enterprise zones)**

For the purposes of this Part as it applies in relation to qualifying enterprise zone expenditure, “commercial building” means a building which is used—

- (a) for the purposes of a trade, profession or vocation, or
- (b) as an office or offices (whether or not for the purposes of a trade, profession or vocation),

and which is not in use as, or as part of, a dwelling-house.