Changes to legislation: *There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 37. (See end of Document for details)*

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 4

PLANT AND MACHINERY ALLOWANCES

Fixtures

Incoming lessee where lessor not entitled to allowances

37 Section 184 applies with—

(a) the omission of the word "and" at the end of paragraph (c) of subsection (1); and

(b) the insertion after that paragraph of—

"(cc) at the time of the grant of the lease, no person has previously become entitled to an allowance in respect of any capital expenditure incurred on the provision of the fixture, and",

if the person who had the interest in the relevant land granted the lease before 24th July 1996.

Changes to legislation:
There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 37.