



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### CHAPTER 14

#### FIXTURES

#### *Introduction*

#### **172**    **Scope of Chapter etc.**

- (1) This Chapter applies to determine entitlement to allowances under this Part in respect of expenditure on plant or machinery that is, or becomes, a fixture.
- (2) For the purposes of this Part, ownership of plant or machinery that is, or becomes, a fixture is determined under this Chapter.
- (3) The provisions of this Chapter that treat a person as being the owner of a fixture (see sections 176 to 184 and 193 to 195) are subject to the provisions of this Chapter which treat a person as ceasing to be the owner of a fixture (see sections 188 to 192).
- (4) References in this Chapter to a person being treated—
  - (a) as the owner of plant or machinery, or
  - (b) as ceasing to be the owner of plant or machinery,are to be read as references to the person being so treated for the purposes of this Part.
- (5) This Chapter does not affect any entitlement a person has to an allowance as a result of section 538 (contribution allowances for plant and machinery).