



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 3

#### INDUSTRIAL BUILDINGS ALLOWANCES

### CHAPTER 2

#### INDUSTRIAL BUILDINGS

##### *Buildings in use for the purposes of a qualifying trade*

#### **278 Building used by more than one licensee**

A building used by more than one licensee of the same person is not in use for the purposes of a qualifying trade unless each licensee uses it, or the part to which the licence relates, for the purposes of a qualifying trade.