



Capital Allowances Act 2001

2001 CHAPTER 2

PART 3

INDUSTRIAL BUILDINGS ALLOWANCES

CHAPTER 2

INDUSTRIAL BUILDINGS

Supplementary provisions

282 Buildings outside the United Kingdom

A building outside the United Kingdom which is in use for the purposes of a trade is not an industrial building at any time when the profits of the trade are not assessable in accordance with the rules applicable to Case I of Schedule D.