



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 14

FIXTURES

Persons who are treated as owners of fixtures

[^{F1}180A Energy services providers

- (1) If—
- (a) an energy services agreement is entered into,
 - (b) the energy services provider incurs capital expenditure under the agreement on the provision of plant or machinery,
 - (c) the plant or machinery becomes a fixture,
 - (d) at the time the plant or machinery becomes a fixture—
 - (i) the client has an interest in the relevant land, and
 - (ii) the energy services provider does not,
 - (e) the plant or machinery—
 - (i) is not provided for leasing, and
 - (ii) is not provided for use in a dwelling-house,
 - (f) the operation of the plant or machinery is carried out wholly or substantially by the energy services provider or a person connected with him,
 - (g) the energy services provider and the client are not connected persons, and
 - (h) they elect that this section should apply,

the energy services provider is to be treated, on and after the time at which he incurs the expenditure, as the owner of the fixture as a result of incurring the expenditure.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 180A. (See end of Document for details)

- (2) But if the client would not have been entitled to a section 176 allowance in respect of the expenditure if he had incurred it, subsection (1) does not apply unless the plant or machinery belongs to a class of plant or machinery specified by Treasury order.
- (3) In subsection (2) a “ section 176 allowance ” means an allowance to which a person is entitled as a result of section 176.
- (4) If an election is made under this section, the client is not to be treated under section 176 as the owner of the fixture.
- (5) An election under this section must be made by notice to [^{F2}an officer of Revenue and Customs]—
- (a) for income tax purposes, on or before the normal time limit for amending a tax return for the tax year in which the relevant chargeable period ends;
 - (b) for corporation tax purposes, no later than 2 years after the end of the relevant chargeable period.
- (6) The “ relevant chargeable period ” means the chargeable period in which the capital expenditure was incurred.]

Textual Amendments

- F1** S. 180A inserted (with effect as mentioned in s. 66 of the amending Act) by [Finance Act 2001 \(c. 9\)](#), s. 66, [Sch. 18 para. 4](#)
- F2** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 83\(1\)](#); S.I. 2005/1126, art. 2(2)(h)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 180A.