



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 14

FIXTURES

Further provisions

204 Appeals etc.

- (1) Subsections (2) and (3) apply if—
 - (a) any question arises as to whether any plant or machinery has become, in law, part of a building or other land, and
 - (b) that question is material to the tax liability (for whatever period) of two or more persons.
- (2) The question is to be determined, for the purposes of the tax of all the persons concerned, by the [^{F1}tribunal].
- [^{F2}(3) An application for the tribunal to determine the question is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act), and each of the persons concerned is entitled to be a party to the proceedings on the application.]
- (4) Subsections (5) and (6) apply if any question relating to an election under section 198 or 199 (apportionments) arises for determination by [^{F3}the tribunal] for the purposes of any proceedings before [^{F4}it].
- (5) The [^{F5}tribunal] must determine the question separately from any other questions in those proceedings.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 204. (See end of Document for details)

[^{F6}(6) Each of the persons who has joined in the election is entitled to be a party to the proceedings of the tribunal concerned with the determination of the question; and the tribunal's determination has effect as if made in an appeal to which each of those persons was a party.]

Textual Amendments

- F1** Word in s. 204(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 298(2)**
- F2** S. 204(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 298(3)**
- F3** Words in s. 204(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 298(4)(a)**
- F4** Word in s. 204(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 298(4)(b)**
- F5** Word in s. 204(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 298(5)**
- F6** S. 204(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 298(6)**

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 204.