



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 17

[^{F1}OTHER ANTI-AVOIDANCE]

Restrictions on allowances

214 Connected persons

Allowances under this Part are restricted under sections 217 and 218 [^{F1}(or, as the case may be, 218ZA(3))] if—

- (a) B enters into a relevant transaction with S, and
- (b) B and S are connected with each other.

Textual Amendments

- F1** Words in s. 214 inserted (with effect in accordance with Sch. 9 para. 9(1)(3) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 9 para. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 214.