



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 20

SUPPLEMENTARY PROVISIONS

[^{F1}Co-ownership authorised contractual schemes

[^{F1}262A]Co-ownership schemes: definitions relating to schemes

In sections 262AA to 262AE and this section—

“co-ownership authorised contractual scheme” means a co-ownership scheme which is authorised for the purposes of the Financial Services and Markets Act 2000 by an authorisation order in force under section 261D(1) of that Act;

“co-ownership scheme” has the same meaning as in Part 17 of that Act (see section 235A(2) of that Act);

“operator” and “units”, in relation to a co-ownership authorised contractual scheme, have the meanings given by section 237(2) of that Act;

“participant”, in relation to such a scheme, is to be read in accordance with section 235 of that Act.]

Textual Amendments

F1 Ss. 262AA-262AF and cross-heading inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 40](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 262AF.