



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 4

THE RELEVANT INTEREST IN THE BUILDING OR STRUCTURE

[^{F1}270D] **Effect of creation of subordinate interest**

- (1) An interest does not cease to be the relevant interest merely because of the creation of a lease or other interest to which that interest is subject.
- (2) This is subject to section 270DD (leases granted for 35 years or more).]

Textual Amendments

- F1** Pt. 2A inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, 2

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 270DC.