



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 3

#### INDUSTRIAL BUILDINGS ALLOWANCES

#### CHAPTER 2

#### INDUSTRIAL BUILDINGS

#### *Supplementary provisions*

#### [<sup>F1</sup>284 Roads on industrial estates etc.]

- (1) A road on an industrial estate is an industrial building if the estate consists wholly or mainly of buildings that are treated under this Part as industrial buildings.
- (2) For the purposes of this Part as it applies in relation to qualifying enterprise zone expenditure, “industrial estate” includes an area (such as a business park) which consists wholly or mainly of commercial buildings.]

#### **Textual Amendments**

- F1** Pt. 3 omitted (with effect in relation to chargeable periods beginning on or after 1.4.2011 for corporation tax purposes and 6.4.2011 for income tax purposes in accordance with ss. 84(1)(3)(4), 85, 86 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 84\(2\)](#) (with [Sch. 27](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 284.