



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 10

#### ASSURED TENANCY ALLOWANCES

### CHAPTER 2

#### THE RELEVANT INTEREST

#### *The relevant interest in the building*

#### **497 Effect of creation of subordinate interest**

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.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 497.