



Capital Allowances Act 2001

2001 CHAPTER 2

PART 10

ASSURED TENANCY ALLOWANCES

CHAPTER 6

BALANCING ADJUSTMENTS

Meaning of “the relevant period of ownership” etc.

520 The relevant period of ownership

The relevant period of ownership is the period beginning—

- (a) with the day on which the dwelling-house was first used for any purpose, or
- (b) if the relevant interest in the dwelling-house has been sold after that day, with the day following that on which the sale (or the last such sale) occurred,

and ending with the day on which the balancing event occurs.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 520.