

M52 COMMERCIAL PROPERTY LET WITH PLANT AND MACHINERY (sections 9-17, 90 and 116)

Where a commercial property is let, including the use of plant and machinery, annual allowances may be claimed in respect of that plant and machinery, so long as some of the rent is attributed to the letting of the plant and machinery. The proportion of the rent attributed to the letting of the plant and machinery would not then qualify for the Statutory Repairs Allowance but it may be limited to the amount of the annual allowance, unless there is evidence to the contrary.

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