



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 2A

#### STRUCTURES AND BUILDINGS ALLOWANCES

#### CHAPTER 2

#### QUALIFYING EXPENDITURE

*[<sup>F1</sup>Supplementary provision about expenditure*

#### 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

#### **270BL Apportionment of sums partly referable to non-qualifying assets**

- (1) If, for the purposes of this Part, an item of expenditure falls to be apportioned between [<sup>F2</sup>expenditure for which an allowance can be made under this Part] and other expenditure, the apportionment is to be made on a just and reasonable basis.
- (2) If the sum paid for the sale of the relevant interest in a building or structure is attributable—
  - (a) partly to assets representing expenditure for which an allowance can be made under this Part, and
  - (b) partly to assets representing other expenditure,only so much of the sum as on a just and reasonable apportionment is attributable to the assets referred to in paragraph (a) is to be taken into account for the purposes of this Part.

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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: Supplementary provision about expenditure. (See end of Document for details)

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**Textual Amendments**

**F2** Words in s. 270BL substituted (retrospectively) by [Finance Act 2020 \(c. 14\)](#), [Sch. 5 paras. 6, 10](#)

**270BM Evidence of the amount of expenditure**

For the purposes of this Part—

- (a) the expenditure on the construction of the building or structure is the sum of those items of expenditure the actual amount of which can be shown, and
- (b) where there are no such items, the amount of expenditure is taken to be nil.

**270BN Expenditure incurred before qualifying activity carried on**

For the purposes of this Part, if a person incurs expenditure for the purposes of a qualifying activity—

- (a) on or after 29 October 2018, and
- (b) before the date on which the person starts to carry on that activity,

the expenditure is to be treated as if it were incurred by the person on the date mentioned in paragraph (b).]

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross  
Heading: Supplementary provision about expenditure.