



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 9

SUPPLEMENTARY PROVISIONS

[^{F1}Evidence of qualifying expenditure etc

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

270IA Evidence of qualifying expenditure etc

- (1) This section applies if a person (the “current owner”) is entitled to an allowance for a chargeable period under section 270AA by reference to a building or structure.
- (2) For the purposes of determining the amount of the allowance, the amount of the qualifying expenditure is treated as nil unless, before the current owner first makes a claim for an allowance under this Part, the allowance statement requirement is met.
- (3) The “allowance statement requirement” is met if—
 - (a) in a case where the current owner incurred the qualifying expenditure in relation to the building or structure, the current owner makes an allowance statement;
 - (b) in any other case, the current owner obtains (directly or indirectly) an allowance statement (or a copy of it) from any person who has previously been entitled to a relevant interest in the building or structure.

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

- (4) In this section an “allowance statement” means a written statement, identifying the building or structure to which it relates, of—
- (a) the date of the earliest ^{F2}... contract for the construction of the building or structure,
 - (b) the amount of qualifying expenditure incurred on its construction or [^{F3}acquisition,]
 - (c) the date on which the building or structure is first brought into non-residential use [^{F4}, and
 - (d) where qualifying expenditure is incurred on the construction or acquisition of the building or structure after the date mentioned in paragraph (c), the date on which the expenditure is incurred].

[Where the qualifying expenditure described in subsection (4)(b) consists of or includes ^{F5}(5) [^{F6}special tax site qualifying expenditure] (as defined in section 270BNA), a statement is not an allowance statement unless it states the amount of the [^{F6}special tax site qualifying expenditure].]

Textual Amendments

- F2** Word in s. 270IA(4)(a) omitted (retrospectively) by [Finance Act 2020 \(c. 14\)](#), [Sch. 5 paras. 7, 10](#)
- F3** Word in s. 270IA(4)(b) substituted (with effect in accordance with s. 13(2) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [s. 13\(1\)\(a\)](#)
- F4** S. 270IA(4)(d) and word inserted (with effect in accordance with s. 13(2) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [s. 13\(1\)\(b\)](#)
- F5** S. 270IA(5) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 22 para. 12](#)
- F6** Words in s. 270IA(5) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 13\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross
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