



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 3A

BUSINESS PREMISES RENOVATION ALLOWANCES

[^{F1}CHAPTER 3

QUALIFYING BUILDINGS AND QUALIFYING BUSINESS PREMISES

Textual Amendments

- F1** Pt. 3A inserted (11.4.2007 with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\), Sch. 6 para. 1; S.I. 2007/949, art. 2](#)

360C Meaning of “qualifying building”

- (1) In this Part “qualifying building”, in relation to any conversion or renovation work, means any building or structure, or part of a building or structure, which—
- (a) is situated in an area which, on the date on which the conversion or renovation work began, was a disadvantaged area,
 - (b) was unused throughout the period of one year ending immediately before that date,
 - (c) on that date, had last been used—
 - (i) for the purposes of a trade, profession or vocation, or
 - (ii) as an office or offices (whether or not for the purposes of a trade, profession or vocation),
 - (d) on that date, had not last been used as, or as part of, a dwelling, and
 - (e) in the case of part of a building or structure, on that date had not last been occupied and used in common with any other part of the building or structure other than a part—
 - (i) as respects which the condition in paragraph (b) is met, or

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Chapter 3. (See end of Document for details)

- (ii) which had last been used as a dwelling.
- (2) In this section “disadvantaged area” means—
- (a) an area designated as a disadvantaged area for the purposes of this section by regulations made by the Treasury, ^{F2}...
 - ^{F2}(b)
- (3) Regulations under subsection (2)(a) may—
- (a) designate specified areas as disadvantaged areas, or
 - (b) provide for areas of a description specified in the regulations to be designated as disadvantaged areas.
- (4) If regulations under subsection (2)(a) so provide, the designation of an area as a disadvantaged area shall have effect for such period as may be specified in or determined in accordance with the regulations.
- (5) Regulations under subsection (2)(a) may—
- (a) make different provision for different cases, and
 - (b) contain such incidental, supplementary, consequential or transitional provision as appears to the Treasury to be necessary or expedient.
- (6) Where a building or structure (or part of a building or structure) which would otherwise be a qualifying building is on the date mentioned in subsection (1)(a) situated partly in a disadvantaged area and partly outside it, only so much of the expenditure incurred in accordance with section 360B as, on a just and reasonable apportionment, is attributable to the part of the building or structure located in the disadvantaged area is to be treated as qualifying expenditure.
- (7) The Treasury may by regulations make further provision as to the circumstances in which a building or structure or part of a building or structure is, or is not, a qualifying building.

Textual Amendments

F2 S. 360C(2)(b) and word omitted (with effect in accordance with Sch. 39 para. 10(4) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 8\(2\)\(a\)](#) (with [Sch. 39 paras. 11-13](#))

360D Meaning of “qualifying business premises”

- (1) In this Part “qualifying business premises” means any premises in respect of which the following requirements are met—
- (a) the premises must be a qualifying building,
 - (b) the premises must be used, or available and suitable for letting for use,—
 - (i) for the purposes of a trade, profession or vocation, or
 - (ii) as an office or offices (whether or not for the purposes of a trade, profession or vocation),
 - (c) the premises must not be used, or available for use as, or as part of, a dwelling.
- (2) In this section “premises” means any building or structure or part of a building or structure.

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- (3) For the purposes of this Part, if premises are qualifying business premises immediately before a period when they are temporarily unsuitable for use for the purposes mentioned in subsection (1)(b), they are to be treated as being qualifying business premises during that period.
- (4) The Treasury may by regulations make further provision as to the circumstances in which premises are, or are not, qualifying business premises.]

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Chapter 3.