



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Buildings, structures and land

21 Buildings

- (1) For the purposes of this Act, expenditure on the provision of plant or machinery does not include expenditure on the provision of a building.
- (2) The provision of a building includes its construction or acquisition.
- (3) In this section, “building” includes an asset which—
 - (a) is incorporated in the building,
 - (b) although not incorporated in the building (whether because the asset is moveable or for any other reason), is in the building and is of a kind normally incorporated in a building, or
 - (c) is in, or connected with, the building and is in list A.

List A

Assets treated as buildings

- | | |
|----|--|
| 1. | Walls, floors, ceilings, doors, gates, shutters, windows and stairs. |
| 2. | Mains services, and systems, for water, electricity and gas. |

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 21. (See end of Document for details)

3. Waste disposal systems.
4. Sewerage and drainage systems.
5. Shafts or other structures in which lifts, hoists, escalators and moving walkways are installed.
6. Fire safety systems.

(4) This section is subject to section 23 [^{F1}(but any reference in list C in subsection (4) of that section to “plant” does not include anything where expenditure on its provision is excluded by this section)].

Textual Amendments

F1 Words in s. 21(4) inserted (with effect in accordance with s. 35(3) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 35\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 21.