



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 3

#### QUALIFYING EXPENDITURE

##### *Buildings, structures and land*

## **23 Expenditure unaffected by sections 21 and 22**

- (1) Sections 21 and 22 do not apply to any expenditure to which any of the provisions listed in subsection (2) applies.
- (2) The provisions are—
  - section 28 (thermal insulation of <sup>F1</sup>...buildings);
  - <sup>F2</sup>
  - ...
  - <sup>F3</sup>
  - ...
  - <sup>F4</sup>
  - ...
  - <sup>F5</sup>
  - ...
  - section 33 (personal security);
  - [<sup>F6</sup>section 33A (integral features);]
  - section 71 (software and rights to software);
  - section [<sup>F7</sup>143 of ITTOIA 2005 or section] 40D of F(No.2)A 1992 (election relating to tax treatment of films expenditure).
- (3) Sections 21 and 22 also do not affect the question whether expenditure on any item described in list C is, for the purposes of this Act, expenditure on the provision of plant or machinery.

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*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 23. (See end of Document for details)*

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- (4) But items 1 to 16 of list C do not include any asset whose principal purpose is to insulate or enclose the interior of a building or to provide an interior wall, floor or ceiling which (in each case) is intended to remain permanently in place.

List C

Expenditure unaffected by sections 21 and 22

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|-----|--|
| 1.  | Machinery (including devices for providing motive power) not within any other item in this list.   |
| 2.  | <sup>F8</sup> ...Gas and sewerage systems provided mainly—<br>(a) to meet the particular requirements of the qualifying activity, or<br>(b) to serve particular plant or machinery used for the purposes of the qualifying activity. |
| 3.  | <sup>F9</sup><br>. . .   |
| 4.  | Manufacturing or processing equipment; storage equipment (including cold rooms); display equipment; and counters, checkouts and similar equipment.   |
| 5.  | Cookers, washing machines, dishwashers, refrigerators and similar equipment; washbasins, sinks, baths, showers, sanitary ware and similar equipment; and furniture and furnishings.  |
| 6.  | [ <sup>F10</sup> Hoists.]  |
| 7.  | Sound insulation provided mainly to meet the particular requirements of the qualifying activity.   |
| 8.  | Computer, telecommunication and surveillance systems (including their wiring or other links).  |
| 9.  | Refrigeration or cooling equipment.  |
| 10. | Fire alarm systems; sprinkler and other equipment for extinguishing or containing fires.   |
| 11. | Burglar alarm systems.   |
| 12. | Strong rooms in bank or building society premises; safes.  |

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13. Partition walls, where moveable and intended to be moved in the course of the qualifying activity.
14. Decorative assets provided for the enjoyment of the public in hotel, restaurant or similar trades.
15. Advertising hoardings; signs, displays and similar assets.
16. Swimming pools (including diving boards, slides and structures on which such boards or slides are mounted).
17. Any glasshouse constructed so that the required environment (namely, air, heat, light, irrigation and temperature) for the growing of plants is provided automatically by means of devices forming an integral part of its structure.
18. Cold stores.
19. Caravans provided mainly for holiday lettings.
20. Buildings provided for testing aircraft engines run within the buildings.
21. Moveable buildings intended to be moved in the course of the qualifying activity.
22. The alteration of land for the purpose only of installing plant or machinery.
23. The provision of dry docks.
24. The provision of any jetty or similar structure provided mainly to carry plant or machinery.
25. The provision of pipelines or underground ducts or tunnels with a primary purpose of carrying utility conduits.
26. The provision of towers to support floodlights.
27. The provision of—
  - (a) any reservoir incorporated into a water treatment works, or
  - (b) any service reservoir of treated water for supply within any housing estate or other particular locality.
28. The provision of—

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|     |  | <ul style="list-style-type: none"> <li>(a) silos provided for temporary storage, or</li> <li>(b) storage tanks.</li> </ul> |
| 29. |  | The provision of slurry pits or silage clamps.   |
| 30. |  | The provision of fish tanks or fish ponds.   |
| 31. |  | The provision of rails, sleepers and ballast for a railway or tramway.   |
| 32. |  | The provision of structures and other assets for providing the setting for any ride at an amusement park or exhibition.    |
| 33. |  | The provision of fixed zoo cages.  |

- (5) In item 19 of list C, “caravan” includes, in relation to a holiday caravan site, anything that is treated as a caravan for the purposes of—
- (a) the Caravan Sites and Control of Development Act 1960 (c. 62), or
  - (b) the Caravans Act (Northern Ireland) 1963 (c. 17 (N.I.)).

#### **Textual Amendments**

- F1** Word in s. 23(2) omitted (with effect in accordance with s. 71(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 71\(7\)](#)
- F2** Words in s. 23(2) omitted (with effect in accordance with s. 72(4) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 72\(2\)](#)
- F3** S. 23(2) entry omitted (with effect in accordance with Sch. 39 para. 35 of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 34\(2\)\(a\)](#)
- F4** S. 23(2) entry omitted (with effect in accordance with Sch. 39 para. 35 of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 34\(2\)\(b\)](#)
- F5** S. 23(2) entry omitted (with effect in accordance with Sch. 39 para. 35 of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 34\(2\)\(c\)](#)
- F6** Words in s. 23(2) inserted (with effect in accordance with s. 73(6) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 73\(1\)\(a\)](#)
- F7** Words in s. 23(2) inserted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 530](#) (with Sch. 2 )
- F8** Words in s. 23(4) omitted (with effect in accordance with s. 73(6) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 73\(1\)\(b\)\(i\)](#)
- F9** Words in s. 23(4) omitted (with effect in accordance with s. 73(6) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 73\(1\)\(b\)\(ii\)](#)
- F10** Word in s. 23(4) substituted (with effect in accordance with s. 73(6) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 73\(1\)\(b\)\(iii\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 23.