



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 2

QUALIFYING EXPENDITURE

Excluded expenditure

[^{F1}270BG] **Acquisition or alteration of land etc**

- (1) Expenditure incurred—
 - (a) on the acquisition of land or rights in or over land, or
 - (b) on altering land,is “excluded expenditure” for the purposes of this Part.
- (2) Expenditure incurred on, or in connection with, seeking planning permission (including fees and related costs) is “excluded expenditure” for the purposes of this Part.
- (3) In subsection (1), the reference to expenditure incurred on an acquisition includes a reference to—
 - (a) fees,
 - (b) stamp duty land tax, land and buildings transaction tax or land transaction tax, and
 - (c) other incidental costs attributable to the acquisition.
- (4) For the purposes of subsection (1), “altering land” means—
 - (a) land reclamation,
 - (b) land remediation, and

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- (c) landscaping (other than so as to create a structure).
- (5) In this section “land remediation” means—
 - (a) in relation to land which is in a contaminated state—
 - (i) activities in respect of which conditions A to C in section 1146 of CTA 2009 (contaminated land remediation) are met, and
 - (ii) relevant preparatory activity as defined in subsection (4) of that section;
 - (b) in relation to land which is in a derelict state—
 - (i) activities in respect of which conditions A and B in section 1146A of CTA 2009 (derelict land remediation) are met, and
 - (ii) relevant preparatory activity as defined in subsection (5) of that section.
- (6) In subsection (5), references to land in a contaminated or derelict state have the same meaning as they have for the purposes of Part 14 of CTA 2009 (remediation of contaminated or derelict land).
- (7) Subsection (1)(b) is subject to section 270BK (preparation of sites).
- (8) In this section, except in subsections (4)(b), (5) and (6), “land” does not include buildings or structures.
- (9) In this section—
 - “planning permission” has the meaning given by the relevant planning enactment;
 - “relevant planning enactment” has the meaning given by section 436(2).]

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

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