



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 2A

#### STRUCTURES AND BUILDINGS ALLOWANCES

#### CHAPTER 2

#### QUALIFYING EXPENDITURE

#### *Excluded expenditure*

#### [<sup>F1</sup>270BI Provision of plant or machinery

Expenditure which is capital expenditure on the provision of plant or machinery for the purposes of Part 2 (plant and machinery allowances) is “excluded expenditure” for the purposes of this Part.]

#### **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

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 270BI.