



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 2

QUALIFYING EXPENDITURE

Supplementary provision about expenditure

[^{F1}270BL] Apportionment of sums partly referable to non-qualifying assets

- (1) If, for the purposes of this Part, an item of expenditure falls to be apportioned between [^{F2}expenditure for which an allowance can be made under this Part] and other expenditure, the apportionment is to be made on a just and reasonable basis.
- (2) If the sum paid for the sale of the relevant interest in a building or structure is attributable—
 - (a) partly to assets representing expenditure for which an allowance can be made under this Part, and
 - (b) partly to assets representing other expenditure,only so much of the sum as on a just and reasonable apportionment is attributable to the assets referred to in paragraph (a) is to be taken into account 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

F2 Words in s. 270BL substituted (retrospectively) by [Finance Act 2020 \(c. 14\)](#), [Sch. 5 paras. 6, 10](#)

Changes to legislation:

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