



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 2

QUALIFYING EXPENDITURE

Supplementary provision about expenditure

[^{F1}270B] **Expenditure incurred before qualifying activity carried on**

For the purposes of this Part, if a person incurs expenditure for the purposes of a qualifying activity—

- (a) on or after 29 October 2018, and
- (b) before the date on which the person starts to carry on that activity,

the expenditure is to be treated as if it were incurred by the person on the date mentioned in paragraph (b).]

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 270BN.