



# Capital Allowances Act 2001

## 2001 CHAPTER 2

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

#### STRUCTURES AND BUILDINGS ALLOWANCES

### CHAPTER 3

#### QUALIFYING USE AND QUALIFYING ACTIVITIES

##### *Qualifying activities*

#### [<sup>F1</sup>270CA] **Qualifying activities**

Each of the following is a qualifying activity for the purposes of this Part—

- (a) a trade,
- (b) an ordinary UK property business,
- (c) an ordinary overseas property business,
- (d) a profession or vocation,
- (e) the carrying on of a concern listed in section 12(4) of ITTOIA 2005 or section 39(4) of CTA 2009 (mines, quarries and other concerns), and
- (f) managing the investments of a company with investment business,

but only to the extent that the profits or gains from the activity are, or (if there were any) would be, chargeable to tax.]

#### **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 270CA.