



# Capital Allowances Act 2001

## 2001 CHAPTER 2

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

#### STRUCTURES AND BUILDINGS ALLOWANCES

### CHAPTER 3

#### QUALIFYING USE AND QUALIFYING ACTIVITIES

#### *Qualifying use*

#### [<sup>F1</sup>270C] **Exclusion: residential use**

- (1) For the purposes of this Part, a building or structure is in “residential use” if—
- (a) it is used by any person as, or for purposes ancillary to use as—
    - (i) a dwelling-house,
    - (ii) residential accommodation for school pupils,
    - (iii) student accommodation (see subsection (3)),
    - (iv) residential accommodation for members of the armed forces,
    - (v) a home or other institution providing residential accommodation (whether for children or adults), except where the accommodation is provided with personal care for persons in need of personal care by reason of old age, disability, past or present dependence on alcohol or drugs or past or present mental disorder, or
    - (vi) a prison or similar establishment, or
  - (b) it falls within—
    - (i) paragraph 4 of Schedule 14 to the Housing Act 2004 (buildings in England or Wales occupied by students and managed or controlled by educational establishment etc), or
    - (ii) any corresponding provision having effect in Scotland or Northern Ireland,

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*Changes to legislation:* There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 270CF. (See end of Document for details)

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- (and a building or structure is in “non-residential use” if it is in use which is not residential use).
- (2) A building or structure that is situated on land that is, or is intended to be, occupied or enjoyed with a building or structure that is in residential use as a garden or grounds is to be treated for the purposes of this Part as being in residential use.
- (3) For the purposes of this Part, a building or structure is in use as student accommodation if—
- (a) the accommodation is purpose-built, or is converted, for occupation by students, and
  - (b) the accommodation is available for occupation by students on at least 165 days of each calendar year.
- (4) For the purposes of subsection (3), accommodation is occupied by students if it is occupied exclusively or mainly by persons who occupy it for the purpose of undertaking a course of education (otherwise than as school pupils).
- (5) Any part of a building or structure that is used as a dwelling-house (whether or not it is also used for any other purposes) is not in qualifying use.]

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**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 270CF.