



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 5

CALCULATING THE ALLOWANCE: SUPPLEMENTARY PROVISION

[^{F1}270EB Multiple uses

- (1) This section applies if—
 - (a) a person is entitled to an allowance under section 270AA(2) by reference to a building or structure for a chargeable period, and
 - (b) the building or structure is put to multiple uses.
- (2) The allowance, in relation to a qualifying activity, for a chargeable period of one year is [^{F2}the relevant percentage] of the appropriate proportion of the qualifying expenditure.
- (3) A building or structure is “put to multiple uses” if—
 - (a) the building or structure is used for the purposes of two or more qualifying activities,
 - (b) part of the building or structure is in use for the purposes of a qualifying activity and part of the building or structure is in use for the purposes of another activity, or
 - (c) part of the building or structure, which is not an area within a dwelling-house, is used both for the purposes of a qualifying activity and for the purposes of another activity.

[For the purposes of subsection (2), “the relevant percentage” means the percentage ^{F3}(3A) specified in section 270AA(5).]

- (4) For the purposes of subsection (2), the “appropriate proportion” of the qualifying expenditure is the amount of that expenditure that would be apportioned to the

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

qualifying activity if that expenditure were apportioned, on a just and reasonable basis, between all the activities for which the building or structure is used, having regard (in particular) to the extent to which the building or structure is used for each activity in the chargeable period.]

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. 270EB(2) substituted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), **Sch. 22 para. 11(2)**
- F3** S. 270EB(3A) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), **Sch. 22 para. 11(3)**

Changes to legislation:

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