



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 8

GIVING EFFECT TO ALLOWANCES

Long-term business

[^{F1}270HISupplementary

- (1) An allowance to which sections 270HG and 270HH apply is not to be given effect otherwise than in accordance with those sections.
- (2) Subsection (1) does not prevent any allowance which is to be given effect under those sections from being taken into account in any calculation for the purposes of—
 - (a) section 93(5) of FA 2012 (minimum profits test), or
 - (b) section 103 of FA 2012 (rules for determining policyholders' share of I-E profit).]

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 270HI.