



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Expenditure on thermal insulation [^{F1}and personal security]

28 Thermal insulation of ^{F1}... buildings

- (1) This section applies to expenditure if a person carrying on a qualifying activity [^{F2}other than an ordinary [^{F3}UK] property business or an [^{F4}ordinary overseas] property business] has incurred it in adding insulation against loss of heat to [^{F5}a] building occupied by him for the purposes of [^{F6}the qualifying activity].
- (2) This section also applies to expenditure if a person carrying on a qualifying activity consisting of an ordinary [^{F3}UK][^{F7}property] business [^{F8}or an [^{F4}ordinary overseas] property business] has incurred it in adding insulation against loss of heat to [^{F9}a] building let by him in the course of the business.

[^{F10}(2A) Subsection (2) is subject to section 35 (expenditure on plant or machinery for use in dwelling-house not qualifying expenditure).

- (2B) This section does not apply to expenditure within subsection (2) if a deduction for that expenditure is allowable—
- (a) under [^{F11}section 251 of CTA 2009], or
 - (b) under section 312 of ITTOIA 2005,
- (deductions for expenditure on energy-saving items).

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 28. (See end of Document for details)

(2C) For the purposes of subsection (2B), whether such a deduction is allowable is to be determined without regard to subsection (1)(e) of the section in question.]

^{F12}(3)

Textual Amendments

- F1** Word in s. 28 heading omitted (with effect in accordance with s. 71(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 71\(6\)](#)
- F2** Words in s. 28(1) substituted (with effect in accordance with s. 71(8) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 71\(2\)\(a\)](#)
- F3** Word in s. 28(1)(2) inserted (with effect in accordance with Sch. 14 para. 13 of the amending Act) by [Finance Act 2011 \(c. 11\), Sch. 14 para. 12\(7\)\(a\)](#)
- F4** Words in s. 28(1)(2) substituted (with effect in accordance with Sch. 14 para. 13 of the amending Act) by [Finance Act 2011 \(c. 11\), Sch. 14 para. 12\(7\)\(b\)](#)
- F5** Word in s. 28(1) substituted (with effect in accordance with s. 71(8) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 71\(2\)\(b\)](#)
- F6** Words in s. 28(1) substituted (with effect in accordance with s. 71(8) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 71\(2\)\(c\)](#)
- F7** Word in s. 28(2) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), Sch. 1 para. 531 \(with Sch. 2\)](#)
- F8** Words in s. 28(2) inserted (with effect as mentioned in s. 69(2) of the amending Act) by [Finance Act 2001 \(c. 9\), s. 69\(1\), Sch. 21 para. 1](#)
- F9** Word in s. 28(2) substituted (with effect in accordance with s. 71(8) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 71\(3\)](#)
- F10** S. 28(2A)-(2C) inserted (with effect in accordance with s. 71(8) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 71\(4\)](#)
- F11** Words in s. 28(2B)(a) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 480 \(with Sch. 2 Pts. 1, 2\)](#)
- F12** S. 28(3) omitted (with effect in accordance with s. 71(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 71\(5\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 28.