



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 3A

BUSINESS PREMISES RENOVATION ALLOWANCES

CHAPTER 1

INTRODUCTION

[^{F1}360A Business premises renovation allowances

- (1) Allowances are available under this Part if a person incurs qualifying expenditure in respect of a qualifying building.
- (2) Allowances under this Part are made to the person who—
 - (a) incurred the expenditure, and
 - (b) has the relevant interest in the qualifying building.]

Textual Amendments

- F1** Pt. 3A inserted (11.4.2007 with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\), Sch. 6 para. 1; S.I. 2007/949, art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 360A.