



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 3A

#### BUSINESS PREMISES RENOVATION ALLOWANCES

### CHAPTER 3

#### QUALIFYING BUILDINGS AND QUALIFYING BUSINESS PREMISES

#### [<sup>F1</sup>360D Meaning of “qualifying business premises”

- (1) In this Part “ qualifying business premises ” means any premises in respect of which the following requirements are met—
  - (a) the premises must be a qualifying building,
  - (b) the premises must be used, or available and suitable for letting for use,—
    - (i) for the purposes of a trade, profession or vocation, or
    - (ii) as an office or offices (whether or not for the purposes of a trade, profession or vocation),
  - (c) the premises must not be used, or available for use as, or as part of, a dwelling.
- (2) In this section “ premises ” means any building or structure or part of a building or structure.
- (3) For the purposes of this Part, if premises are qualifying business premises immediately before a period when they are temporarily unsuitable for use for the purposes mentioned in subsection (1)(b), they are to be treated as being qualifying business premises during that period.
- (4) The Treasury may by regulations make further provision as to the circumstances in which premises are, or are not, qualifying business premises.]

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**Changes to legislation:** There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 360D. (See end of Document for details)

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#### 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 360D.