



Capital Allowances Act 2001

2001 CHAPTER 2

PART 11

CONTRIBUTIONS

CHAPTER 2

CONTRIBUTION ALLOWANCES

Contribution allowances under [F1Parts 2[F2, 2A], 3, 4 and 5]

537 Conditions for contribution allowances under [F1Parts 2[F2, 2A]F3... and 5]

- (1) This section gives general conditions for making contribution allowances under [F1Parts 2[F4, 2A]F5... and 5].
- (2) The general conditions are that—
 - (a) a person (“C”) has contributed a capital sum to expenditure on the provision of an asset,
 - (b) the expenditure would (ignoring section 532(1))—
 - (i) have been regarded as wholly incurred by another person (“R”), and
 - (ii) if R is not a public body, have entitled R to allowances under Part 2[F6, 2A]F7... or 5 or to allocate the expenditure to a pool under Part 2, and
 - (c) C and R are not connected persons.
- (3) In this section “public body” means the Crown or any public or local authority in the United Kingdom.
- (4) In this Chapter “relevant activity” has the meaning given by section 536(5).

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 537. (See end of Document for details)

Textual Amendments

- F1** Words in s. 537(1) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 6 para. 5](#); S.I. 2007/949, art. 2
- F2** Word in s. 537 heading inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, [3\(10\)\(c\)](#)
- F3** Words in s. 537 heading omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 8\(c\)](#)
- F4** Word in s. 537(1) inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, [3\(10\)\(a\)](#)
- F5** Words in s. 537(1) omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 8\(a\)](#)
- F6** Word in s. 537(2)(b)(ii) inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, [3\(10\)\(b\)](#)
- F7** Words in s. 537(2)(b)(ii) omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 8\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 537.