



Capital Allowances Act 2001

2001 CHAPTER 2

PART 1

INTRODUCTION

CHAPTER 2

EXCLUSION OF DOUBLE RELIEF

7 No double allowances

- (1) If an allowance is made under any Part of this Act to a person in respect of capital expenditure, no allowance is to be made to him under any other Part in respect of—
- that expenditure, or
 - the provision of any asset to which that expenditure related.

[^{F1}(1A) In subsection (1), the reference to capital expenditure includes a reference to expenditure that is treated as capital expenditure for the purposes of section 270BJ(1) (structures and buildings allowances: expenditure on renovation, conversion and incidental repairs).]

- (2) This section does not apply in relation to Parts 7 and 8 (know-how and patent allowances).

Textual Amendments

- F1** S. 7(1A) inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, **3(6)**

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 7.