



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

[^{F1}CHAPTER 16ZA

ASSET PROVIDED OR USED ONLY PARTLY FOR NI RATE ACTIVITY

[^{F1}212ZA] Apportionment of expenditure incurred partly for NI rate activity

- (1) If in a chargeable period a company has incurred qualifying expenditure on the provision of plant or machinery—
 - (a) partly for the purposes of an NI rate activity, and
 - (b) partly for the purposes of a main rate activity,then for the purposes of any annual investment allowance or first year allowance to which the company is entitled the expenditure is to be apportioned between the NI rate activity and the main rate activity on a basis which is just and reasonable having regard to the relevant circumstances.
- (2) The relevant circumstances include, in particular, the extent to which it appears that the plant or machinery is likely to be used for purposes of the NI rate activity and the extent to which it appears that it is likely to be used for the main rate activity.
- (3) If the allowance falls to be reduced under section 205 or 210, it is the reduced amount that is apportioned under subsection (1).]

Textual Amendments

- F1** Pt. 2 Ch. 16ZA inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\)](#), [Sch. 1 para. 8](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 212ZA.