



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 8

GIVING EFFECT TO ALLOWANCES

[^{F1}Trades

Textual Amendments

- F1** Pt. 2A inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, 2

270HA Trades

If the qualifying activity of a person who is entitled to an allowance for a chargeable period is a trade, the allowance is to be given effect in calculating the profits of that person's trade, by treating the allowance as an expense of the trade.]

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross
Heading: Trades.