



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 3

#### QUALIFYING EXPENDITURE

#### *Buildings, structures and land*

## 21 Buildings

- (1) For the purposes of this Act, expenditure on the provision of plant or machinery does not include expenditure on the provision of a building.
- (2) The provision of a building includes its construction or acquisition.
- (3) In this section, “building” includes an asset which—
  - (a) is incorporated in the building,
  - (b) although not incorporated in the building (whether because the asset is moveable or for any other reason), is in the building and is of a kind normally incorporated in a building, or
  - (c) is in, or connected with, the building and is in list A.

#### List A

#### Assets treated as buildings

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|----|--|
| 1. | Walls, floors, ceilings, doors, gates, shutters, windows and stairs. |
| 2. | Mains services, and systems, for water, electricity and gas.         |

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*Status: Point in time view as at 12/02/2019.*

*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 21. (See end of Document for details)*

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| 3. | Waste disposal systems.  |
| 4. | Sewerage and drainage systems.   |
| 5. | Shafts or other structures in which lifts, hoists, escalators and moving walkways are installed. |
| 6. | Fire safety systems.   |
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(4) This section is subject to section 23 [<sup>F1</sup>(but any reference in list C in subsection (4) of that section to “plant” does not include anything where expenditure on its provision is excluded by this section)].

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**Textual Amendments**

**F1** Words in s. 21(4) inserted (with effect in accordance with s. 35(3) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 35\(2\)](#)

**Status:**

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