



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 3

#### QUALIFYING EXPENDITURE

#### *Buildings, structures and land*

## 22 Structures, assets and works

- (1) For the purposes of this Act, expenditure on the provision of plant or machinery does not include expenditure on—
- (a) the provision of a structure or other asset in list B, or
  - (b) any works involving the alteration of land.

#### List B

#### Excluded structures and other assets

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- |    |   |
|----|---|
| 1. | A tunnel, bridge, viaduct, aqueduct, embankment or cutting.   |
| 2. | A way, hard standing (such as a pavement), road, railway, tramway, a park for vehicles or containers, or an airstrip or runway. |
| 3. | An inland navigation, including a canal or basin or a navigable river.  |

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**Changes to legislation:** *There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 22. (See end of Document for details)*

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|----|---|
| 4. | A dam, reservoir or barrage, including any sluices, gates, generators and other equipment associated with the dam, reservoir or barrage.  |
| 5. | A dock, harbour, wharf, pier, marina or jetty or any other structure in or at which vessels may be kept, or merchandise or passengers may be shipped or unshipped.  |
| 6. | A dike, sea wall, weir or drainage ditch.   |
| 7. | Any structure not within items 1 to 6 other than— <ul style="list-style-type: none"> <li>(a) a structure (but not a building) within Chapter 2 of Part 3 (meaning of “industrial building”),</li> <li>(b) a structure in use for the purposes of an undertaking for the extraction, production, processing or distribution of gas, and</li> <li>(c) a structure in use for the purposes of a trade which consists in the provision of telecommunication, television or radio services.</li> </ul> |

- (2) The provision of a structure or other asset includes its construction or acquisition.
- (3) In this section—
- (a) “structure” means a fixed structure of any kind, other than a building (as defined by section 21(3)), and
  - (b) “land” does not include buildings or other structures, but otherwise has the meaning given in Schedule 1 to the Interpretation Act 1978 (c. 30).
- (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. 22(4) inserted (with effect in accordance with s. 35(3) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 35\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 22.