



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Buildings, structures and land

25 Building alterations connected with installation of plant or machinery

If a person carrying on a qualifying activity incurs capital expenditure on alterations to an existing building incidental to the installation of plant or machinery for the purposes of the qualifying activity, this Part applies as if—

- (a) the expenditure were expenditure on the provision of the plant or machinery, and
- (b) the works representing the expenditure formed part of the plant or machinery.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 25.