



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 2A

STRUCTURES AND BUILDINGS ALLOWANCES

CHAPTER 3

QUALIFYING USE AND QUALIFYING ACTIVITIES

Qualifying use

[^{F1}270CE] **Qualifying use**

- (1) A building or structure is in “qualifying use” for the purposes of this Part if it is in non-residential use for the purposes of a qualifying activity carried out by the person who has the relevant interest in the building or structure.
- (2) But a building or structure is not treated for the purposes of subsection (1) as being in use for the purposes of a particular activity if the extent to which it is in use for those purposes is insignificant.
- (3) The extent to which a building or structure is in use for the purposes of a particular activity is to be determined on a just and reasonable basis.
- (4) Section 270EB makes provision for the calculation of the allowance in the case of a building or structure that is put to multiple uses.]

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

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 270CE.