



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 3

INDUSTRIAL BUILDINGS ALLOWANCES

CHAPTER 2

INDUSTRIAL BUILDINGS

Supplementary provisions

[^{F1}283 Non-industrial part of building disregarded

- (1) This section applies if, apart from this section, but taking into account section 571 (parts of buildings etc.)—
 - (a) part of a building would be an industrial building, and
 - (b) part (“the non-industrial part”) would not.
- (2) If the qualifying expenditure relating to the non-industrial part is no more than 25% of the qualifying expenditure relating to the whole of the building, the whole of the building is an industrial building.]

Textual Amendments

- F1** Pt. 3 omitted (with effect in relation to chargeable periods beginning on or after 1.4.2011 for corporation tax purposes and 6.4.2011 for income tax purposes in accordance with ss. 84(1)(3)(4), 85, 86 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 84\(2\)](#) (with [Sch. 27](#))

Status:

Point in time view as at 21/07/2008.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 283.