



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 5

ALLOWANCES AND CHARGES

[^{F1}Annual investment allowance

[^{F1}51I Qualifying activities: meaning of control

- (1) A qualifying activity is controlled by a person in a tax year if it is controlled by the person at the end of the chargeable period for that activity which ends in that tax year.
- (2) A qualifying activity carried on by an individual is controlled by the individual who carries it on.
- (3) A qualifying activity carried on by a partnership is controlled by the person (if any) who controls the partnership.
- (4) Section 574(3) defines “control” in relation to a partnership.
- (5) Where partners who between them control one partnership also between them control another partnership, the qualifying activities carried on by the partnerships are to be treated as controlled by the same person.]

Textual Amendments

- F1** Ss. 51A-51N and cross-heading inserted (with effect in accordance with Sch. 24 para. 23 to the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 24 para. 3](#)

Changes to legislation: *There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 511. (See end of Document for details)*

Modifications etc. (not altering text)

C1 Pt. 2 modified (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 7](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 51I.