
STATUTORY INSTRUMENTS

2019 No. 1087

The Capital Allowances (Structures and Buildings Allowances) Regulations 2019

Amendments to the Corporation Tax Act 2009

7.—(1) The Corporation Tax Act 2009⁽¹⁾ is amended as follows.

(2) In section 1147⁽²⁾ (reliefs for expenditure on contaminated or derelict land: deduction for capital expenditure), in subsection (8), after “an allowance” insert “, other than an allowance under Part 2A of CAA 2001 (structures and buildings allowances),”.

(3) In section 1233 (excess capital allowances)—

- (a) in subsection (1), after “section 15(1)(g)” insert “or 270CA(f)”, and
- (b) in subsection (2), after “section 253(2)” insert “or 270HE(2) (as the case may be)”.

(1) 2009 c. 4.

(2) Section 1147 was amended by paragraph 9 of Schedule 7 to the Finance Act 2009 (c. 10).