

*These notes refer to the Capital Allowances Act 2001
(c.2) which received Royal Assent on 22nd March 2001*

CAPITAL ALLOWANCES ACT 2001

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 2: Plant and machinery allowances

Chapter 3: Qualifying Expenditure

Section 22: Structures, assets and works

165. This section is based on paragraphs 2 and 5 of Schedule AA1 to CAA 1990. It brings together material excluding structures from the meaning of plant or machinery.
166. *Subsection (1)* sets out the general exclusion of structures, and incorporates list B. The assets in list B are excluded as structures whether or not they are structures in an ordinary sense.
167. *Subsection (2)* incorporates the rule in paragraph 5(1) of Schedule AA1 to CAA 1990 that the cost of construction or acquisition is part of the cost of the structure.
168. *Subsection (3)(a)* is based on paragraph 5(1)(a) and defines “structure”. *Subsection 3(b)* brings in the definition of land from paragraph 5(3). This is needed in subsection (1)(b).