



Capital Allowances Act 2001

2001 CHAPTER 2

PART 1

INTRODUCTION

CHAPTER 1

CAPITAL ALLOWANCES: GENERAL

3 Claims for capital allowances

- (1) No allowance is to be made under this Act^{F1}... unless a claim for it is made.
- (2) The claim must be included in a tax return.

[^{F2}(2ZZA) Any claim for a first-year allowance under section 45O (expenditure on plant and machinery for use in [^{F3}special tax sites]) must include, or be accompanied by, such information as Her Majesty's Revenue and Customs may require.]

[^{F4}(2ZA) Any claim for an allowance under Part 2A (structures and buildings allowances) [^{F5}—
(a) must be separately identified as such in the return^{F6}, and
(b) where it relates to [^{F7}special tax site qualifying expenditure] (as defined in section 270BNA), must include, or be accompanied by, such information as Her Majesty's Revenue and Customs may require.]]

[^{F8}(2A) Any claim for an allowance under Part 3A (business premises renovation allowances) must be separately identified as such in the return.]

^{F9}(2B)

- (3) In this Act “tax return” means—
 - (a) for income tax purposes, a return required to be made under TMA 1970, and

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- (b) for corporation tax purposes, a company tax return required to be made under Schedule 18 to FA 1998 (company tax returns, assessments and related matters).
- (4) Subsection (2) does not apply for income tax purposes to a claim for an allowance under—
- (a) section 258 (claim for allowance in respect of special leasing of plant or machinery),
- F10(b)
- (c) section 479 (claim for patent allowance in respect of non-trading expenditure), which is instead subject to section 42 of TMA 1970 (procedure for making claims and claims not included in returns).
- (5) Subsection (2) does not apply for corporation tax purposes to a claim for an allowance under—
- (a) section 260(3)(b) (claim to carry back allowance in respect of special leasing of plant or machinery), or
- F11(b)
- which is instead subject to paragraphs 54 to 60 of Schedule 18 to FA 1998 (general provisions as to claims).
- (6) This section is subject to section 42(6) and (7) of TMA 1970 (special provisions relating to partnerships).

Textual Amendments

- F1** Words in s. 3(1) omitted (with effect in accordance with s. 33(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), s. 33\(2\)\(b\)\(ii\)\(a\)](#)
- F2** S. 3(2ZZA) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\), Sch. 22 para. 15\(2\)](#)
- F3** Words in s. 3(2ZZA) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 23 para. 10\(a\)](#)
- F4** S. 3(2ZA) inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\), regs. 1, 3\(4\)](#)
- F5** Words in s. 3(2ZA) renumbered as s. 3(2ZA)(a) (10.6.2021) by [Finance Act 2021 \(c. 26\), Sch. 22 para. 15\(3\)\(a\)](#)
- F6** S. 3(2ZA)(b) and word inserted (10.6.2021) by [Finance Act 2021 \(c. 26\), Sch. 22 para. 15\(3\)\(b\)](#)
- F7** Words in s. 3(2ZA)(b) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 23 para. 10\(b\)](#)
- F8** S. 3(2A) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\), Sch. 6 para. 4; S.I. 2007/949, art. 2](#)
- F9** S. 3(2B) omitted (with effect in accordance with s. 33(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), s. 33\(2\)\(b\)\(ii\)\(b\)](#)
- F10** S. 3(4)(b) omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), Sch. 27 para. 4](#)
- F11** S. 3(5)(b) omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), Sch. 27 para. 4](#)

Modifications etc. (not altering text)

- C1** S. 3(1) excluded (19.7.2006) by [Finance Act 2006 \(c. 25\), s. 120\(7\)](#)
- C2** S. 3(1) excluded by [SI 2006/964 reg. 69Z1\(8\) \(as inserted \(6.4.2008\) by The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2008 \(S.I. 2008/705\), regs. 1, 5\)](#)

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 3. (See end of Document for details)

C3 S. 3(1) excluded (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), **ss. 599(8)**, 1184(1) (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 3.