



# 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 unless a claim for it is made.
- (2) The claim must be included in a tax return.
- (3) In this Act “tax return” means—
  - (a) for income tax purposes, a return required to be made under TMA 1970, and
  - (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),
  - (b) section 355 (claim to carry back balance of allowance in respect of buildings for miners etc.), or
  - (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—

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**Status:** *This is the original version (as it was originally enacted).*

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- (a) section 260(3)(b) (claim to carry back allowance in respect of special leasing of plant or machinery), or
- (b) section 355 (claim to carry back balance of allowance in respect of buildings for miners etc.),

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).