



Capital Allowances Act 2001

2001 CHAPTER 2

PART 10

ASSURED TENANCY ALLOWANCES

CHAPTER 5

WRITING-DOWN ALLOWANCES

Interpretation

511 Qualifying expenditure attributable to dwelling-house

- (1) If the building concerned consists of a single qualifying dwelling-house, then, subject to the relevant limit, the whole of the qualifying expenditure is attributable to the dwelling-house.
- (2) If the qualifying dwelling-house forms part of a building, the qualifying expenditure attributable to the dwelling-house is, subject to the relevant limit, the total of—
 - (a) the part of the qualifying expenditure properly attributable to that dwelling-house, and
 - (b) if there are common parts of the building, such part of the qualifying expenditure on those common parts—
 - (i) as it is just and reasonable to attribute to that dwelling-house, and
 - (ii) as does not exceed 10% of the part referred to in paragraph (a).
- (3) In this section “the relevant limit” means—
 - (a) £60,000, if the dwelling-house is in Greater London, and
 - (b) £40,000, if the dwelling-house is elsewhere.
- (4) In subsection (2) “common parts”, in relation to a building, means common parts of the building which—

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

- (a) are not intended to be in separate occupation (whether for domestic, commercial or other purposes), but
 - (b) are intended to be of benefit to some or all of the qualifying dwelling-houses included in the building.
- (5) For the purposes of subsection (2), the qualifying expenditure on any common parts of a building is so much of the expenditure on the construction of the building as it is just and reasonable to attribute to those parts.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 511.