

Capital Allowances

2018-19

Ray Chidell
Jake Iles

Published by:

Claritax Books Ltd
6 Grosvenor Park Road
Chester, CH1 1QQ

www.claritaxbooks.com

ISBN: 978-1-912386-05-5

4.2 Buildings, structures and land

4.2.1 Introduction

The area of plant and machinery in buildings is an important one. Often poorly understood in practice, the topic needs to be tackled head on as substantial amounts of tax are invariably at stake. Changes introduced from April 2012, albeit subject to transitional rules that applied until April 2014, have further added to the need to grasp the relevant concepts.

The plant and machinery legislation contains two Chapters that are particularly important for understanding the relationship between buildings on the one hand and plant and machinery on the other.

Chapter 3 (of Part 2 of CAA 2001) deals specifically with “Buildings, structures and land” and is considered in this section **4.2**.

There is then a need for a second tier of legislation, dealing with the problems that arise in relation to ownership. This may be, for example, because a tenant installs plant and machinery in a building that belongs to the landlord: complications need to be addressed as to who, if anyone, is then entitled to claim allowances. These rules are found in Chapter 14 of the legislation (“Fixtures”) and are dealt with at **Chapters 10 to 14** below.

In a sense, the headings used in the legislation are unhelpful, for Chapter 3 is in reality also concerned primarily with fixtures.

4.2.2 Buildings

The relevant legislation begins with the bald statement that “expenditure on the provision of plant or machinery does not include expenditure on the provision of a building”. For clarity, it goes on to state that “the provision of a building includes its construction or acquisition”.

Without further statutory provisions, no allowances could be given for assets that form part of a building. Quite specifically, there could be no allowances for fixtures, as that term is for capital allowances purposes defined to mean “plant or machinery that is so installed or otherwise fixed in or to a building or other description of land as to become, in law, part of that building or other land”.

Matters are in fact made worse, as the term “building” is then defined to include any asset that:

- a. is incorporated in the building,
- b. although not incorporated in the building (whether because the asset is moveable or for any other reason), is in the building and is of a kind normally incorporated in a building, or
- c. is in, or connected with, the building and is in list A.

For a discussion of the term “incorporated in the building” (and of “normally incorporated in the building”) reference may usefully be made, albeit in a different tax context, to the *Taylor Wimpey* case heard in the Upper Tribunal in 2017. The case makes the point that “ ‘incorporates’ is not the same as ‘installed as fixtures’ ”.

List A – assets treated as buildings

List A reads as follows:

1. Walls, floors, ceilings, doors, gates, shutters, windows and stairs.
2. Mains services, and systems, for water, electricity and gas.
3. Waste disposal systems.
4. Sewerage and drainage systems.
5. Shafts or other structures in which lifts, hoists, escalators and moving walkways are installed.
6. Fire safety systems.

Exceptions

If that were the end of the matter, there could be no plant and machinery allowances for any such items. In fact, however, these provisions are all subject to the all-important rules to be found at s. 23 (see 4.2.4 below).

As regards building alterations incidental to the installation of plant and machinery (s. 25), see 4.4.

The restrictions in s. 21 do not apply to expenditure incurred before 30 November 1993 (or in some cases 6 April 1996), a point that

could still be relevant today in relation to historic claims (Sch. 3, para. 13).

Law: CAA 2001, s. 21

Case: *Taylor Wimpey plc v HMRC* [2017] UKUT 34 (TCC)

4.2.3 Structures

The restrictions relating to buildings, as described immediately above, have a parallel in further restrictions covering “structures, assets and works”.

The legislation states that expenditure on the provision of plant or machinery does not include expenditure on the provision of a structure or other asset in list B, or on any works involving the alteration of land. The provision of a structure is defined to include its construction or acquisition.

For these purposes, a structure must be a fixed structure other than a building. “Land” is defined to exclude buildings or structures, but is otherwise defined to mean “land covered with water, and any estate, interest, easement, servitude or right in or over land”.

List B – excluded structures and other assets

List B reads as follows:

1. A tunnel, bridge, viaduct, aqueduct, embankment or cutting.
2. A way, hard standing (such as a pavement), road, railway, tramway, a park for vehicles or containers, or an airstrip or runway.
3. An inland navigation, including a canal or basin or a navigable river.
4. A dam, reservoir or barrage, including any sluices, gates, generators and other equipment associated with the dam, reservoir or barrage.
5. A dock, harbour, wharf, pier, marina or jetty or any other structure in or at which vessels may be kept, or merchandise or passengers may be shipped or unshipped.
6. A dike, sea wall, weir or drainage ditch.
7. Any structure not within items 1 to 6 other than–

- a. a structure (but not a building) within Chapter 2 of Part 3 (meaning of “industrial building”),
- b. structure in use for the purposes of an undertaking for the extraction, production, processing or distribution of gas, and
- c. a structure in use for the purposes of a trade which consists in the provision of telecommunication, television or radio services.

Exceptions

Once more, there could be no plant and machinery allowances for any such items if that were the end of the matter. In fact, however, these provisions are again subject to the s. 23 rules (see **4.2.4** immediately below).

See also case study 2 at **Appendix 2** in relation to the question of marinas and associated expenditure.

The restrictions in s. 21 do not apply to expenditure incurred before 30 November 1993 (or in some cases 6 April 1996), a point that could still be relevant today in relation to historic claims (Sch. 3, para. 13).

Law: CAA 2001, s. 22; *Interpretation Act* 1978, Sch. 1 (re “land”)

4.2.4 Exceptions to the restrictions

The initially severe restrictions for allowances for buildings and structures have been outlined at **4.2.2** and **4.2.3** respectively. Those restrictions are subject to some very important exceptions, given at s. 23.

To avoid confusion, it is advisable to look at s. 23 as constituting two halves that work independently from one another. First, s. 23 lists certain particular provisions to which the restrictions for buildings and structures (given by s. 21 and s. 22 respectively, as described immediately above) do not apply. These provisions relate to thermal insulation, personal security, integral features, and software.

For each of these categories, the legislation has particular rules saying that the expenditure in question specifically qualifies for plant and machinery allowances. For example, allowances for integral features or for thermal insulation are given “as if ... the expenditure were capital expenditure on the provision of plant or machinery”. Section 23 thus ensures that sections 21 and 22 cannot override those deeming provisions that allow certain types of expenditure to qualify as plant or machinery. The relevant provisions are all considered in their context later in this book.

List C

The remaining part of s. 23 works differently, though. This provides a long list of assets (“list C”), being “expenditure unaffected by sections 21 and 22”. The key point to note is that inclusion in list C does not guarantee that expenditure on the item in question will qualify as plant or machinery; the effect of this part of s. 23 is merely to remove the automatic bar on claiming allowances on the items in question. The background to what is now list C was a perception that the Courts were starting to err too much in favour of the taxpayer in various appeals regarding plant and machinery. Consider, for example, these words in the Revenue response to the Institute of Taxation back in 1994:

“As you know, court cases have, over the years, increasingly reclassified expenditure on buildings and structures as being expenditure on plant. This erosion in the plant/structure boundary has affected Exchequer receipts and has in itself created continuing uncertainty.

The intention behind the legislation is therefore to strengthen the current boundary, and to ensure that no further erosion takes place. It would of course be difficult for the new rules to replicate past treatment in every case. Nevertheless, the broad aim is to provide exclusions for assets currently regarded as plant as a result of Court decisions, so as to leave the present position unchanged.”

The point was made in stronger terms by Stephen Dorrell, speaking for the government when the clauses were debated in Parliament. He was clear that the purpose of the new legislation was “to prevent further changes in the law” and again “to prevent further

development of case law". He stated specifically that "we are not seeking to revisit the law established by the Courts" and again that "it is not our intention to change the capital treatment of any class of asset". Once more, he stated that "nothing in the clause is intended to change existing practice of how cases are treated". Occasionally, in areas of doubt, the Courts will try to fathom the intentions of Parliament. In such cases, it may be useful to refer to these assurances that the government was not seeking to change "existing practice".

"Thus far but no further" was the approach. This was a strange concept, for it meant that if an asset happened to have been the subject of a successful appeal the tax treatment of that particular asset was frozen into the legislation. The statutory rules were being made subservient to the case law, rather than the other way round. This accounts for the bizarre range of assets captured in list C that have little internal logic (though even that unusual approach does not account for other oddities such as the doubling up of refrigeration equipment at items 5 and 9).

To reiterate the key point, inclusion in list C does not guarantee that an item qualifies as plant or machinery. If an asset is initially caught by s. 21 or s. 22 (in broad terms, being respectively a building or a structure) the effect of inclusion in list C is simply to remove the statutory restriction that would automatically prevent a claim. The actual tax treatment of the asset can then be considered on its own merits, using the case law precedents established before or since the statutory rules were introduced in 1994.

A word of caution is also needed about the wording at s. 23(4) that introduces list C. The relieving provisions of items 1 to 16 of List C do not apply if the principal purpose of the asset is to insulate or enclose the interior of a building or to provide an interior wall, floor or ceiling that is intended to remain permanently in place. See **4.11.3** for HMRC guidance on this wording in the context of integral features.

List C – expenditure unaffected by sections 21 and 22

List C reads as follows:

1. Machinery (including devices for providing motive power) not within any other item in this list.

2. Gas and sewerage systems provided mainly–
 - a. to meet the particular requirements of the qualifying activity, or
 - b. to serve particular plant or machinery used for the purposes of the qualifying activity.
3. [Omitted by FA 2008, s. 73(1)(b)(ii).]
4. Manufacturing or processing equipment; storage equipment (including cold rooms); display equipment; and counters, checkouts and similar equipment.
5. Cookers, washing machines, dishwashers, refrigerators and similar equipment; washbasins, sinks, baths, showers, sanitary ware and similar equipment; and furniture and furnishings.
6. Hoists.
7. Sound insulation provided mainly to meet the particular requirements of the qualifying activity.
8. Computer, telecommunication and surveillance systems (including their wiring or other links).
9. Refrigeration or cooling equipment.
10. Fire alarm systems; sprinkler and other equipment for extinguishing or containing fires.
11. Burglar alarm systems.
12. Strong rooms in bank or building society premises; safes.
13. Partition walls, where moveable and intended to be moved in the course of the qualifying activity.
14. Decorative assets provided for the enjoyment of the public in hotel, restaurant or similar trades.
15. Advertising hoardings; signs, displays and similar assets.
16. Swimming pools (including diving boards, slides and structures on which such boards or slides are mounted).
17. Any glasshouse constructed so that the required environment (namely, air, heat, light, irrigation and temperature) for the growing of plants is provided automatically by means of devices forming an integral part of its structure.

18. Cold stores.
19. Caravans provided mainly for holiday lettings.
20. Buildings provided for testing aircraft engines run within the buildings.
21. Moveable buildings intended to be moved in the course of the qualifying activity.
22. The alteration of land for the purpose only of installing plant or machinery.
23. The provision of dry docks.
24. The provision of any jetty or similar structure provided mainly to carry plant or machinery.
25. The provision of pipelines or underground ducts or tunnels with a primary purpose of carrying utility conduits.
26. The provision of towers to support floodlights.
27. The provision of—
 - a. any reservoir incorporated into a water treatment works, or
 - b. any service reservoir of treated water for supply within any housing estate or other particular locality.
28. The provision of—
 - a. silos provided for temporary storage, or
 - b. storage tanks.
29. The provision of slurry pits or silage clamps.
30. The provision of fish tanks or fish ponds.
31. The provision of rails, sleepers and ballast for a railway or tramway.
32. The provision of structures and other assets for providing the setting for any ride at an amusement park or exhibition.
33. The provision of fixed zoo cages.

In item 19 of the above list, the term “caravan” is defined to include, in relation to a holiday caravan site, anything that is treated as a caravan for the purposes of—

- a. the *Caravan Sites and Control of Development Act* 1960, or
- b. the *Caravans Act (Northern Ireland)* 1963.

To illustrate all this with a practical example, take the question of a hut put up by a builder to provide canteen and toilet facilities for workers at particular sites. The reasoning to follow will be:

- Assuming that the hut is to be kept in use for at least two years, it should be clear that the cost is capital expenditure.
- The cost of the hut is potentially caught by either s. 21 (as a building) or by s. 22 (as a structure).
- There is nothing relevant at s. 23(2), but item 21 at list C refers to “moveable buildings intended to be moved in the course of the qualifying activity”.
- That does not of itself mean that the hut can qualify for allowances, but it can at least be considered using case law principles.
- Case law coverage of moveable buildings is not always helpful, but HMRC guidance does in this case come to the rescue, as allowances are specifically permitted for such buildings.

If, instead, the huts in question were used for some other trade – perhaps for selling items at trade fairs around the country – the HMRC guidance is less favourable. It would then be necessary to apply general principles to determine the correct outcome. In this case, it may be appropriate to question the HMRC view, so as to see if it can stand up to scrutiny.

See the complementary title ***A-Z of Plant & Machinery*** – also available from Claritax Books – for a similar approach to more than 300 categories of expenditure.

Poor HMRC reasoning

In the *Telfer* case, HMRC sought to argue that an implicit restriction must apply if an item within List C removes that restriction. More specifically, HMRC were arguing that as item 19 removes a restriction on claiming for certain caravans, it must follow that caravans generally are within the restrictions for buildings and structures in the first place. This, in the view of the authors, was an inexcusable stance from HMRC: if they wished to bring sections 21

or 22 into play, the onus was entirely on HMRC to demonstrate that the caravans in question were either buildings or fixed structures. In reality, of course, they were clearly neither.

In rejecting the HMRC stance on this point the Tribunal commented as follows:

“This is an argument from redundancy – that is, an argument that it would be redundant for a class of caravans to be excluded from the application of sections 21 and 22 by section 23 CAA, if section 21 or section 22 did not apply to caravans. Lord Hoffmann famously said that he seldom thought that an argument from redundancy carried great weight (*Walker v Centaur Clothes Group Ltd* [2000] 1 WLR 799 at 805D), and we respectfully agree. Further, it seems to us that section 21 or section 22 CAA could only apply to fixed caravans and plainly Mr Telfer’s caravans were not fixed.”

Case: *Telfer v HMRC* [2016] UKFTT 614 (TC)

Guidance: CA 22110

4.2.5 *Interests in land*

Expenditure on land does not constitute expenditure on plant or machinery.

For these purposes, the term “land” is defined to exclude buildings, structures or any asset that is “so installed or otherwise fixed to any description of land as to become, in law, part of the land”.

Subject to these points, “land” is defined to include “land covered with water, and any estate, interest, easement, servitude or right in or over land”.

Again subject to the exclusion of buildings etc. (as above), an “interest in land” has the meaning applied to it for the purposes of the fixtures legislation (s. 175: see **10.1.4**).

Law: CAA 2001, s. 24; *Interpretation Act* 1978, Sch. 1 (re “land”)

4.3 The meaning of “plant” and “machinery”

4.3.1 Introduction

Before allowances can be given for “plant or machinery” it is obviously necessary to know what that term encompasses, yet this is often far from clear. Certainly, not all capital expenditure qualifies for plant and machinery allowances. This point is well established but was confirmed in the *Bowman* case, where certain consultancy payments were held to be capital in nature but did not qualify for allowances.

Statutory rules introduced in the 1990s went some way towards creating a firmer definition, but those rules, now starting at s. 21 of CAA 2001 (see 4.2 above), are limited in their scope and still leave many questions unanswered. In essence, the distinction is drawn between the premises or setting within which a qualifying activity is conducted, and the apparatus used in the course of that activity. In practice, the setting and the apparatus can overlap and there are many grey areas. Dozens of cases have been taken to court where it has not been possible for a business to reach agreement with the tax authorities about where the line should be drawn.

One complication is that the correct capital allowances treatment of a particular asset is coloured by its context. A ship, for example, will normally qualify quite clearly as an item or plant or machinery, yet the best known capital allowances case concerning a ship determined that it did not so qualify in the particular circumstances of the case (as it was functioning only as the premises for the business in question). Readers may usefully refer to the accompanying volume from Claritax Books Ltd – the *A-Z of Plant & Machinery* – which provides item-by-item guidance in relation to more than 300 different types of asset, explaining the circumstances in which they are likely or not likely to qualify as plant or machinery.

There has been some judicial disagreement over whether the term “plant” is still used in its natural sense, or whether it has developed its own meaning in the tax context. On the whole, the prevailing view is that the term has now gained a specialist meaning. Oliver LJ, in *Cole Bros* opined that:

“it is now beyond doubt that [the term ‘plant’] is used in the relevant section in an artificial and largely judge-made sense.”

Cases: *Cole Brothers Ltd v Phillips* [1982] BTC 208; *Grant Bowman t/a The Janitor Cleaning Company v HMRC* [2012] UKFTT 607 (TC)

4.3.2 Illogical distinctions

Case law shows that it is notoriously difficult to pin down the meaning of “plant”. As Stephenson LJ commented in his judgment in *Cole Bros*:

“The more definitions multiply, the less enviable grows the task of H.M. Inspectors of Taxes. If they ‘traverse the whole gamut of reported cases’ crossing the border into Scotland and the seas to Australia in their search for guidance, they find plant in the most unlikely objects, from a horse to a swimming pool, from a dry dock to a mural decoration. Faced with such applications of the word, all supported by cogent reasoning, they may be pardoned for finding anything, or almost anything, to be or not to be plant and may be justified in making any number, or almost any number, of inconsistent concessions and illogical distinctions. It all depends on the circumstances, especially the work of the particular taxpayer, and (I feel bound to add) on how it strikes the particular judges of the question, whether in tax administration or on the judicial bench.”

It is unfortunate that such a fundamental concept, affecting all businesses and often involving substantial amounts of expenditure, should have been left so open to the whims of individual interpretation. The comments quoted above pre-date the legislation now beginning at s. 21 (and indeed the concept of “integral features”) but in reality that legislation has been of limited help in defining the slippery notion of “plant”. In the end, the Courts have on occasion been ready to admit that the term is not clearly defined, and to fall back on more fundamental principles, as stated by Lord Wilberforce in the *Scottish & Newcastle* case:

“I do not think that the courts should shrink, as a backstop, from asking whether it can really be supposed that Parliament desired to encourage a particular expenditure out of, in effect,

taxpayers' money and perhaps ultimately, in extreme cases, to say that this is too much to stomach."

At least the 2008 legislation, whereby certain assets are categorised as "integral features", brought a greater degree of certainty to some common types of expenditure, including electrical work and cold water systems. These developments are very welcome, though they are limited and, even here, the precise scope of the legislation is at times unclear.

Case: *Cole Brothers Ltd v Phillips* [1982] BTC 208

4.3.3 All goods and chattels

Given that the capital allowances legislation contains no positive definition of "plant or machinery" it has fallen to the courts to develop an interpretation over the years.

The meaning of "machinery" has caused relatively few problems in practice. Defining "plant" has been a far greater challenge, but at least the starting point is agreed by all parties. Lindley LJ attempted a definition in a case, *Yarmouth v France*, heard back in 1887 on a matter that had nothing to do with taxation:

"There is no definition of plant in the Act: but, in its ordinary sense, it includes whatever apparatus is used by a businessman for carrying on his business – not his stock-in-trade which he buys or makes for sale; but all goods and chattels, fixed or moveable, live or dead, which he keeps for permanent employment in his business."

This quotation has been approved over and over again, in all courts, in discussions of the meaning of plant for capital allowances purposes. It can be seen as the cornerstone definition and – subject only to statutory provisions that restrict or expand its scope – it is thus of pre-eminent importance in determining what does or does not qualify as plant.

The key concepts to be drawn out of the quotation are the use of the term "apparatus" and the breadth of the definition, encompassing "all goods and chattels, fixed or moveable, live or dead". In other words, Lindley gave to the word "plant" the widest possible meaning. The term "apparatus" has sometimes been given a narrow interpretation, but "whatever apparatus" clearly indicates that it

Table of legislation

Armed Forces (Pensions and Compensation) Act 2004

1	15.6.2
---------	--------

Capital Allowances Act 2001

Overview	1.3.1
Pt. 2	2.1, 2.2.1
Pt. 2, Ch. 3	4.2.1
Pt. 2, Ch. 8	9.1.2
Pt. 2, Ch. 10	17.2
Pt. 2, Ch. 14	4.2.1, Ch. 10, 11, 12, 13, 14
Pt. 2, Ch. 20	18.1
Pt. 3A	Ch. 24
Pt. 4A	Ch. 31
Pt. 5	Ch. 25
Pt. 6	Ch. 26
Pt. 3A	Ch. 24
Pt. 7	1.7.2, Ch. 27
Pt. 8	1.7.2, Ch. 28
Pt. 9	Ch. 29
Pt. 10	Ch. 30
Pt. 11	24.3.9, Ch. 32
Pt. 12	Ch. 33
1	1.5.1
1A	1.9.2, 1.9.3
2	1.2.2, 1.2.3, 1.10.2
3	1.4.1, 1.4.2
3(1)	1.4.3
3(2A)	24.3.1
3(2B)	5.11.1
4	1.5.2, 1.5.8, 28.4.4
5	1.5.3, 24.1.1
5(4)	1.5.5
5(5)	1.5.4
5(6)	1.5.6
5(7)	1.5.7
6	1.6.2, 15.3.2
6(1)(b)	1.6.1
7	1.7.1
8	1.7.1, 1.7.3
8(4)	5.3.8
9	1.7.3, 12.7.5, 12.10.3

9(1)	5.3.8
9(2)	12.10.3
10	1.5.2, 5.3.4, 5.3.5
11	2.2.2, 4.1.1, 4.1.2, 12.2.1, 12.2.7, App. 2
11(4)	6.1.2, 10.4
12	4.17.2, 5.2.5, 5.4.1, App. 2
13	4.10.1, 5.4.2, 15.6.5
13A	4.10.2, 5.4.2, 15.6.5
13B	4.10.3, 12.7.1
14	4.10.4, 5.4.2, 15.6.5
15	3.1, App. 2
16	3.2
17	3.3
17A	3.4
17B	3.5
18	3.6
19	3.7, 15.6.4
20	3.8
21ff	4.3.1, 4.3.2
21	4.2.2, 4.2.4, 4.6, App. 2
22	4.2.3, 4.2.4, 4.3.4, 4.6, App. 2
23	4.2.2, 4.2.3, 4.2.4, App. 2
23(2)	4.2.4, 4.6, 4.11.4
24	4.2.5
25	4.2.2, 4.4.1, 4.4.3, 12.7.5
26	4.5
26(3)	5.3.8
27	4.6
27(2)	5.5.5
28	4.7.1, 17.2
28(1)	4.7.3
28(2)-(2C)	4.7.2
30-32	4.8
33	4.9
33A	4.11.2, 4.11.4, 11.4, 17.2, 24.2.5, App. 2
33A(1)	4.11.6
33A(3)	4.11.5
33A(4)	4.11.5
33A(5)	4.11.3
33A(6)	4.11.3
33B	4.11.6
34	4.13.2
34A	4.13.3, 7.1, 7.3.1
35	3.1, 4.7.2, 4.14.1, 4.14.2, 4.14.3, 10.7, App. 2

36	3.1, 3.8, 9.1.3
36(1)	4.15.3
37	4.13.4
38	4.13.5
38A	5.2.2
38A(4)	4.17.2, 5.2.5
38A(5)	5.2.5
38B	5.2.3, 9.2.6, 9.5
39	5.4.1
45A	5.4.1, 5.4.2, 5.4.4, App. 2
45AA	5.4.4
45B	5.4.4
45C	5.4.4
45D	5.4.1, 5.4.2, 5.4.6, 9.6
45DA	5.4.1, 5.4.7, 9.6
45DB	5.4.7
45E	5.4.1, 5.4.8
45EA	5.4.1, 5.4.9
45F	5.4.1, 5.4.10
45G	5.4.10
45H	5.4.2, 5.4.5
45I	5.4.5
45J	5.4.5
45K	5.4.1, 5.4.11
45K(6)-(8)	5.4.11
45K(9)-(13)	5.4.11
45L	5.4.11
45M	5.4.11
45N	5.4.11
46	5.4.2, 5.4.6
46(2)	9.6
50	4.17.2, 5.4.1
51A	5.2.1, 5.2.4, 5.2.8
51A(2)	5.2.5
51A(5)	5.2.7
51A(10)	5.2.9
51A(11)	5.2.9
51B	5.2.10
51C	5.2.11, 5.2.16
51D	5.2.12, 5.2.16
51E	5.2.13, 5.2.16
51F	5.2.12
51G	5.2.12
51H	5.2.14, 5.2.16

51I	5.2.14
51J	5.2.14
51K	5.2.9, 5.2.10, 5.2.11, 5.2.12, 5.2.13, 5.2.14
51L	5.2.16
51M	5.2.16
52	5.4.1, 5.4.3, App. 2
52A	5.4.3
53ff.	5.3.1
53	5.3.2, 5.3.7
54	5.3.2, 5.3.7, 17.4.1
55	1.10.3, 5.3.3, 17.4.1
55(2)	5.6
55(3)	5.7
55(4)	5.6
56	5.3.4
56A	5.3.6
57	5.3.8
57(2)	5.3.8
57(3)	5.3.8
58	5.3.8, 5.4.1
58(5)	5.4.1
58(6)	5.4.1
59	5.3.8
58(2)	1.6.2
58(4A)	5.2.4
59	1.9.3, 1.12.7, 9.4.6
60	5.5.1
61	5.5.3, 5.5.5, 12.6.1
61(1)	5.1.3, 5.5.2
61(1)(e)	8.4.1
61(1)(f)	8.4.1
61(2)	5.5.3
61(5A)	5.5.3
62	5.5.4
62A	5.5.3, 5.5.5
63	5.5.5
63(1)	5.5.5
63(5)	4.7.1, 5.5.5
64	5.5.4
64A	5.5.5
65	5.1.3, 5.3.7, 17.4.1
65(2)	9.4.2
66	5.5.2
66A	1.9.4

67	6.1.2, 7.2.3
67(2A)-(2C)	6.1.3
67(3)	6.2, 6.3
67(4)	6.3, 22.4.3
68	5.5.6, 6.3
69	6.4
70	6.5
70A	7.3.2
70B	7.3.3
70C	7.3.4
70D	7.3.4
70DA	5.3.8, 7.3.5
70DA(2)	5.2.9, 5.4.3
70E	5.5.6, 7.3.6
70G	7.2.1
70G(1)	7.2.4
70H	7.2.1
70I	7.2.5
70J	7.2.2, 7.2.3
70J(7)	17.2
70N	7.2.2
70O	7.2.2
70P	7.2.2
70Q	7.2.1
70R	5.4.2, 7.2.6
70T	7.2.6
70U	7.2.4, 7.2.7
70YI	7.3.3
70YI(1)	7.3.2
71	8.3
72	5.5.6, 8.4.1, 8.4.2
73	5.5.6, 8.4.2
74-82	9.9.1
74	9.1.2
83	15.1
84	4.11.2, 9.8, 15.6.1, 15.6.2
85	15.4.1, 15.4.2, 15.6.4
86	5.3.7, 15.3
86(1)	15.4.3
86(2)	5.1.3, 5.3.8
86(5)	15.3.4
87(2)	5.1.3, 5.3.8
88	5.5.6
89	5.5.6, 15.8

89(6)	15.7
90	16.2.1
91	16.2.1
93	16.2.2
94	16.2.3
95	16.2.3
96	16.2.4
97	16.3.1
98	16.3.2
99	16.3.3
100	16.3.4
101	16.1
102	16.1
103	16.4.1
104A-104G	17.1
104A	9.1.2, 9.4.2, 17.2
104AA	9.3.2, 9.10, 17.2
104A(1)(a)	4.7.1
104A(1)(e)	9.3.3, 9.4.3
104B	17.2
104C	17.3
104D	17.4.1
104D(2)	17.4.1
104E	5.5.6, 16.4.2, 17.5.1, 18.5.4
104F	5.3.3, 5.6, 9.4.4, 17.5.2
104G	17.5.3
105	19.1, 19.2
106	15.6.4
107	5.1.3
108	5.5.6, 18.5.4
109	5.3.4, 19.2
110(1)	5.6
111	5.5.6
111(3)	5.3.8
114	5.5.6
116	15.6.4
122-125	15.5, 15.6.4
126	19.2
127-158	20.1
127	5.3.7
129ff.	5.3.8
132	5.5.6
132(2)	5.1.3
143	5.5.6

159	21.1
160	21.1
161	4.10.1, 4.10.4, 21.2
161A-161D	21.3
161C(2)	5.3.8
162-165	21.4
164(4)	4.5
165(3)	5.3.8
166-171	21.5
166(2)	5.3.8
171	5.5.6
172	10.5.1
172A	10.5.1
172ff.	10.4
173(1)	10.2.1
173(2)	10.5.2
174	10.5.3
174(4)	10.3.2
175	4.2.5, 10.3.1
175A	10.5.4
176	10.5.2, 10.5.4, 10.6.2, App. 2
177	10.6.6
177-180	10.5.3
180	10.9
180A	10.5.4, 10.6.7
181	10.5.5, 10.5.11, 10.6.2, App. 2
181(2)	10.9
182	10.5.6, 10.6.2
182(2)	10.9
182A	10.5.6, 10.6.2
182A(2)	10.9
183	10.5.7-10.5.11, 10.6.2, 10.6.4, 12.7.4, 12.7.5, App. 2
184	10.5.7-10.5.11, 10.6.2, App. 2
184(2)	10.9
185	10.9, 12.7.5, 12.7.6, 12.9.2, 12.10.2
185(2)	5.3.8
186	12.10.3
186(2)	5.3.8, 12.10.3
186A	12.10.4
187	12.10.5
187(2)	5.3.8
187A	12.1, 12.2.6, 12.2.7, 12.3.6, 12.9.2, 13.4, 14.1-14.5, 18.5.4, App. 2
187A(1)	10.5.7, 12.3.1-12.3.5, 13.4, 14.5

187A(2)	12.3.3, 13.4
187A(3)	12.2.1, 12.3.8
187A(4)	12.4
187A(5)	12.5.2
187A(6)	12.5.3-12.5.5
187A(7)	12.5.4
187A(8)	12.5.3, 12.5.5
187A(9)	12.5.2
187A(10)	12.6.1
187A(11)	12.6.2
187B	12.1, 12.2.6, 12.2.7, 12.3.6, 14.1-14.5, App. 2
187B(1)	12.5.6
187B(6)	13.1
188	10.6.2
189	10.6.3
190	10.5.7, 10.6.4, 12.7.4
191	10.6.5
192	10.6.6
192A	10.6.7
193	10.6.2
194	10.6.6
195	10.6.6
195A	10.6.7
195B	10.6.7
196	5.5.5, 5.5.6, 10.7, 12.5.2, 12.6.1, 12.7.4, 18.5.2
197	5.5.6, 10.7, 12.7.1, 12.7.4
198-201A	12.7.1, 12.7.3
198	1.5.8, 1.12.4, 10.5.3, 10.9, 10.10, 11.6, 11.8, Ch. 12, 13.1, 18.5.4, 18.5.5, App. 2
198(1)	12.6.1, 12.9.2, 12.11.3
198(3)	12.7.5
199	1.4.3, 10.5.7, 10.9, 10.10, 12.5, 12.7, App. 2
200(4)	10.9
201	12.7.3, App. 2
201(1)	12.7.1
201(1A)	12.7.1
201(3)(f)	12.9.2
202	10.9
203	10.9, 12.7.1, 12.7.6
204	10.10
205ff.	4.15.3
205	5.2.9, 5.2.15, 5.4.3, 5.4.12, 5.8.1, 15.6.5
206	5.3.7, 5.8.2, 17.4.1
206(3)	5.3.8

206(4)	5.1.3
207	5.3.7
208	5.3.7, 5.5.6
208A	5.5.6, 9.4.4
209-212	5.9
210ff.	4.13.4
210	5.2.9, 5.4.3
211	5.3.7, 5.5.6
211(4)	5.3.8
212A-212S	5.10.2, 22.2
212T	5.4.3, 5.4.7
212U	5.4.3, 5.4.11
213	22.3.1
214	22.3.1, 22.3.2
215	22.3.1, 22.3.3
216	22.3.1, 22.3.4
217	5.2.9, 5.4.3, 9.4.4, 15.8, 22.3.2, 22.3.3, 22.3.4
218	9.4.4, 15.8, 22.3.2, 22.3.4, 23.5
218(1)	5.3.8
218ZA	22.3.2, 22.3.3, 22.3.4
218ZB	5.5.6, 22.3.3
218A	5.2.9, 22.3.3
219-220	22.5
220	5.3.8
221	22.5
225	15.8, 22.3.2, 22.5
227-228	22.5
227	23.5
228(2)	5.3.8
228A-228C	22.5
228G-228J	22.5
228K-228M	5.5.6, 22.5
228MA-228MC	22.5
229	5.5.6, 22.4.3
229(2)	22.4.1
229(3)-(7)	22.4.3
229(3)	22.4.2
229A	5.3.8, 22.5
229A(2)	5.2.9, 5.4.3
230	22.3.2, 22.3.4
231	22.3.1
234	23.1.2
235	23.2
236	5.2.9, 23.2

237	23.2
238	5.5.6, 23.3.1
239	5.5.4, 5.5.6, 23.3.2
240	23.4
241-246	23.5
241	5.2.9, 5.4.3, 23.2
242(2)	5.3.8
243(2)	5.3.8
247-262A	5.10.1
247	1.10.2, 1.12.2, 5.10.2
248	1.12.1, 5.10.3
249	5.10.4
250	5.10.5
250A	5.10.6
251	5.10.7
252	5.10.8
253	5.10.9
254-257	5.10.10
257A	5.10.11
258	5.10.12
259-261A	5.10.12
260(3)	1.4.3
261	5.10.10
262	5.10.13
262A	5.11.1
262AA-262AF	1.12.5
263	18.1, 18.3
264	18.4
265	18.5.1, 18.5.4
266	18.5.4
266(7)	18.5.4
267	18.5.4
267A	18.5.4
268	1.10.4, 18.5.3
268A-268C	5.4.6
268A	5.4.2, 9.1.2, 9.2.1, 9.2.6, 9.2.7, 9.5, 9.6, 15.6.2
268A(1)(a)	9.2.2
268B	9.3.2
268D	15.6.2-15.6.4
269	5.8.4
270	4.12, 12.7.8
274	29.2
360A-360Z4	Ch. 24
360A	24.1.3

360B	24.2.1, 24.2.2, 24.2.5
360BA	24.2.6
360C	24.2.3
360D	24.2.4
360E	24.3.2
360F	24.3.2
360G	24.3.3
360H	24.3.3
360I	24.3.4
360J	24.3.4
360K	24.3.4, 24.3.7
360L	24.3.1
360M	24.3.5
360N	24.3.6
360O	24.3.5
360Q	24.3.7
360R	24.3.7
360S	24.3.7
360T-360Y	24.4.3
360Z	24.3.8
360Z1	24.3.8
360Z2	24.4.2
360Z3	24.4.1
360Z4	24.4.4
393B	31.2
393C	31.3.1
393D	31.3.2
393E	31.3.2
393F	31.4.1
393H-393L	31.5.1
393M	31.5.2
393N	31.5.2
393O	31.5.4
393P	31.5.3
393R	31.5.5
393S	31.5.5
393T	31.5.6
393U	31.6
393V	31.7.1
393W	31.7.2
394	25.1.1
395	25.2.1
396	25.1.2
397	25.1.2, 25.1.3

398	25.1.3
399	25.1.4, 25.2.2
400	25.2.2, 25.4.2
401	25.2.2
402	25.1.4, 25.2.2
403	25.2.3
404	25.2.3, 25.4.2
405	25.2.3, 25.4.2
406	25.2.3
407	25.2.4
408	25.2.4
409	25.2.4
410	25.2.5
411	25.2.5
412	25.2.5
413	25.2.5
414	25.2.6
415	25.1.4, 25.2.7
416	25.2.8
416A-416E	25.3.1
417	25.3.2
418	25.3.2
419	25.3.3
419A	25.3.3
420	25.3.4
421-425	25.3.4
423	33.4
426-431	25.3.5
431A-431C	25.3.5
431D	25.4.5
432	25.3.6
433	25.4.1
434	25.4.2
435	25.4.3
436	25.4.4
437-440	App. 2
437	26.1, 26.2.1
438	26.2.2
439	26.3.1
440	26.3.2
441	26.4.1
442	26.4.2, 26.5.4
443	26.4.3
444	26.4.3

445	26.4.4
446	26.5.1
447	26.5.2
448	26.4.3, 26.5.2, 26.5.3, 26.5.4
449	26.4.2, 26.5.4
450	26.4.1, 26.4.2
451	26.4.3
452ff.	27.1
452	27.2.1
454	27.3.1
455	27.3.2
456-458	27.4.2
456ff.	27.4.1
459-461	27.4.3
461A-462D	27.4.3, 27.4.4
462	27.4.4
463	27.4.5
464	28.3.1
464ff.	28.1
465	28.3.2
466	28.3.3
467	28.2.1
468	28.2.2
469	28.2.3, 33.7.3
470ff.	28.4.1
471	28.4.2, 28.4.5
472	28.4.2
473-475A	28.4.3
476	28.4.4
477	28.4.4
477A	28.4.4
478	28.4.6
479	28.4.6
480	28.4.6
481	28.5
482	28.3.3
483	28.4.6
484	29.1, 29.2
485	29.3.1
486	29.3.2
487	29.4.2
488	29.4.3
489	29.4.1
490-531	30.1

492	33.7.3
517	33.7.3
532	29.5, 32.2.1, 32.3.2
533	29.5
534	32.2.2
535	32.2.3
536	32.2.4
537	10.5.2, 32.3.2, 32.3.3
538	5.3.7, 32.3.2, App. 2
541	32.3.3
542	32.3.3
543	32.3.4
547	23.1.2, 26.5.1
548	23.1.2, 26.5.1
549	26.5.1
557-559	28.6
557	18.1, 27.5.1, 27.5.2, 33.2.1
558	1.10.4, 27.5.1, 33.2.2
559	27.5.2, 33.2.3, 33.4
560A	33.2.4
561	33.2.4, 33.4, 33.7.1, 33.9.3
561A	33.2.4
562	5.5.5, 10.5.5, 10.7, 12.7.6, 12.8.1, 12.9.2, 33.3
565	1.4.1, 33.5
566	33.6
567	31.5.3, 33.7.2
567ff.	26.6
567	24.3.5
568	33.4
569	25.2.3, 25.2.5, 33.4, 33.7.3, 33.9.3
570	33.7.3
570A	33.8
571	4.12, 12.7.8, 16.2.1, 25.4.3, 33.9.1
572	33.9.2
573	33.7.3, 33.9.3
574	33.9.4
574(2)	5.2.12
574(3)	5.2.14
575	4.11.7, 18.5.4, 22.3.2
575(2)-(7)	33.9.5
575A	33.9.5
577(1)	5.5.3, 15.4.1
577(2)	21.1, 25.1.4, 29.4.3
599(8)	1.4.3

Sch. A1, para. 1	5.11.1, 5.11.6
Sch. A1, para. 1(2)	5.11.2
Sch. A1, para. 1(3)	5.11.6
Sch. A1, para. 2	5.11.4, 5.11.5
Sch. A1, para. 3	5.11.2
Sch. A1, para. 4	5.11.3
Sch. A1, para. 5	5.11.3
Sch. A1, para. 6	5.11.3
Sch. A1, para. 7	5.11.3
Sch. A1, para. 8	5.11.3
Sch. A1, para. 9	5.11.3
Sch. A1, para. 10	5.11.4
Sch. A1, para. 11	5.11.4
Sch. A1, para. 12	5.11.4
Sch. A1, para. 13	5.11.4
Sch. A1, para. 14	5.11.4
Sch. A1, para. 15	5.11.4
Sch. A1, para. 16	5.11.4
Sch. A1, para. 17	5.11.6
Sch. A1, para. 18	5.11.7
Sch. A1, para. 19-22	5.11.2
Sch. A1, para. 23	5.11.1
Sch. A1, para. 24	5.11.8
Sch. A1, para. 25	5.11.8
Sch. A1, para. 26	5.11.8
Sch. A1, para. 27	5.11.8
Sch. A1, para. 28	5.11.9
Sch. 1, Pt. 2	3.2, 3.4
Sch. 3, para. 11	4.10.1
Sch. 3, para. 13	4.2.2, 4.2.3
Sch. 3, para. 20	5.4.2
Sch. 3, para. 34	10.5.5
Sch. 3, para. 35	10.5.6
Sch. 3, para. 36	10.5.7
Sch. 3, para. 37	10.5.7
Sch. 3, para. 38	12.7.5

Caravan Sites and Control of Development Act 1960

.....	4.2.4
-------	-------

Caravans Act (Northern Ireland) 1963

.....	4.2.4
-------	-------

Corporation Tax Act 2009

.....	5.2.2, 5.5.5, 25.2.3
-------	----------------------

Corporation Tax Act 2009

.....	5.2.2, 5.5.5, 25.2.3, App. 2
Pt. 8	27.1, 28.1
Pt. 13, Ch. 2	5.11.4
Pt. 13, Ch. 7	5.11.4
Pt. 14	12.12
Pt. 14, Ch. 3	5.11.4
Pt. 15, Ch. 3	5.11.4
10	1.6.1
18A	3.1, 5.5.5, 25.3.5
39(4)	3.1, 5.4.11, 5.10.8, 32.2.4
62-67	25.2.3
97	32.2.5
106	5.5.5
108	5.5.5
109ff	4.13.5
178	27.3.1
178(2)	27.4.4
178(3)	27.3.2
250A	1.10.4, 4.14.5
251	4.7.2
265	3.3
912	28.4.6, 28.5
918	28.4.6
1119	3.2, 3.4
1218	3.6
1219	3.6
1223	5.11.4
1223(2)	5.11.3
1233	5.10.9
1259	App. 1

Corporation Tax Act 2010

Pt. 4, Ch. 7	5.11.4
Pt. 5	5.11.4
Pt. 8B	App. 1
Pt. 9, Ch. 2	7.1
Pt. 11	5.5.5
Pt. 13, Ch. 9	5.5.5
Pt. 22, Ch. 1	33.2.4
25-30	16.3.3
37	1.11.3
37(3)(a)	5.11.4
37(3)(b)	5.11.4
39	1.11.3

42	5.11.4
45	1.11.3, 5.11.4
47	1.11.3
53	5.11.4
62	5.11.3
62(1)-(3)	5.11.4
62(1)-(3)	5.11.4
62(5)	5.11.3
65	5.10.4
65(4A)	1.11.4
66	5.11.3, 5.11.4
67	5.11.3
67A	5.10.6
67A(5)	1.11.4
99	1.11.3
100	1.11.3
279F	16.3.3
387(7)	18.5.4
410(6)	18.5.4
450	33.9.5
451	33.9.5
468	5.5.5
682(3)	5.10.9
699(3)	5.10.9
730B	26.4.1
894A	22.5
918	25.3.4, 28.4.5
939F	5.5.5
948	33.2.4

Corporation Tax (Northern Ireland) Act 2015

	1.1.4, 1.13.1, App. 1
Sch. 2	1.13.2

Energy Act 2008

41	5.4.4
100	5.4.4

Energy Act 2011

113	5.4.4
-----	-------

Finance Act 1997

	12.7.1, 12.7.3, 12.7.5, 12.8.1, 14.7
--	--------------------------------------

Finance Act 1998

Sch. 18	1.4.1
---------	-------

Sch. 18, para. 54-60	1.4.3, 12.7.3
Sch. 18, para. 82	1.4.2
Finance Act 2001	
.....	App. 2
Finance Act 2004	
50	7.3.4
Finance Act 2006	
Sch. 8, para. 15-27	7.1
Finance Act 2007	
Sch. 24, para. 1A	13.3
Sch. 24, Pt. 1	13.3
Finance Act 2008	
73(1)(b)(ii)	4.2.4
Sch. 26, para. 15	4.11.7
Sch. 26, para. 16	4.11.8
Sch. 26, para. 17	4.11.8
Finance Act 2009	
.....	9.1.2
Sch. 11, para. 26-33	9.9.2
Finance Act 2011	
10	5.3.4, 5.3.5, 19.2
Finance Act 2012	
.....	1.3.1, 1.4.2, 5.10.10, 10.5.5, 11.2, 12.3.1, 12.3.5, 12.4,
.....	12.7.3, 12.7.5, 12.8.1, 12.8.2, 12.9.2, 13.1, 13.4, 14.1, 22.3.1
Sch. 10, para. 11	12.3.8
Sch. 10, para. 13	12.3.8
Sch. 39, para. 36	31.1.1
Sch. 39, para. 41	31.5.3
Sch. 39, para. 42	31.5.2
Finance Act 2013	
.....	1.9.1
7	5.2.4, 5.2.8
68	6.10
70	5.4.2
73	32.3.2
Sch. 1	5.2.4, 5.2.8
Finance Act 2014	
.....	5.2.7, 16.3.3, 24.3.1, 25.1.1, 25.1.2
Sch. 2, para. 1	5.2.8

Sch. 2, para. 3	5.2.8
Sch. 2, para. 4	5.2.7
Finance Act 2015	
.....	7.3.5
45(2)	5.4.7
Finance (2) Act 2015	
.....	5.2.7
Finance Act 2016	
.....	22.3.3
Finance Act 2018	
29(8)	5.11.5, App. 1
Fire Safety and Safety of Places of Sports Act 1987	
31	4.8
Income and Corporation Taxes Act 1988	
826(1)(g)	5.11.7
Income Tax Act 2007	
Pt. 10	5.5.5
23	5.10.12, 28.4.6
24(1)(b)	28.4.6
24A	1.8.2, 1.11.2
64	1.11.2
71	1.11.2
72	1.11.2
75	5.10.2
76	1.11.2
78	1.11.2
83	1.11.2
89	1.11.2
120-124	1.11.5
127(3A)	1.11.4, 3.3
614BRff	28.2.3
614BS	25.3.4, 28.4.4
809ZM	5.5.5
971	12.3.7
989	3.2, 3.4
1006	26.2.1
Income Tax (Earnings and Pensions) Act 2003	
.....	5.5.3, 5.5.5, 8.4.1, 15.7, 25.3.4
22	3.8
26	3.8

61W	4.15.5
115	9.2.5, 9.7
115(1)(d)	9.2.4
115(2)	9.2.3
336	4.15.1
385	20.1
403	5.5.5

Income Tax (Trading and Other Income) Act 2005

.....	5.5.5, 25.2.3
Pt. 2, Ch. 10A	7.1
12(4)	3.1, 5.10.8, 32.2.4
15	3.8, 27.5.4
18	29.4.3
25A	1.9.1
33A	1.9.2
48ff	9.10
55A(2)	4.11.5
60-67	25.2.3
89	28.1
94E	1.12.7, 9.4.6
100(1)	32.2.5
109	5.5.5
110	5.5.5
111ff	4.13.5
194	27.3.1
194(2)	27.4.4
194(3)	27.3.2
198	1.6.2
198ff	1.2.3, 1.6.2
240A-240E	1.9.3
264	3.2
265	3.4
311A	1.10.4, 4.14.5
312	4.7.2
323	3.3
334B-334E	1.9.3
362	5.5.5
574ff	3.7
587	28.4.6, 28.5
593	28.4.6
594	28.4.6
620	33.9.5
783A-783AR	1.12.2
783B-783BQ	1.12.1

793	4.14.5
797	4.14.5
824ff	4.13.6
863	5.2.2
Interpretation Act 1978	
Sch. 1	4.2.3, 4.2.5
Patents Act 1977	
55-59	28.3.3
Railways Act 2005	
1	15.7
Sch. 10, para. 2(4)	15.7
Road Traffic Act 1988	
185(1)	9.2.2, 9.2.7
Safety of Sports Grounds Act 1975	
.....	4.8
Social Security Contributions and Benefits Act 1992	
.....	15.6.2
Statutory Instruments	
1995/2902	12.3.7
2003/2076	5.4.5
2005/2045	32.2.5
2007/107	24.2.3
2007/303	7.2.6
2007/945	24.1.1, 24.2.2-24.2.4
2008/1942	5.10.11
2012/868	24.1.1
2014/1687	24.2.3, 24.3.1
2014/3183	5.4.11
2015/2047	5.4.11
2017/740	9.10
2017/1304	5.4.7, 5.4.8
2018/268	5.4.4, 10.5.4, App. 2
2018/485	5.4.11
Taxation (International and Other Provisions) Act 2010	
Pt. 10	1.12.3
407	1.12.3
Taxation of Chargeable Gains Act 1992	
39	1.10.2
39(1)	1.10.2

41	1.10.1, 1.10.2, 1.10.3, 1.10.4, 1.10.5
41(1)	1.10.4, 10.8
41(3)	1.10.7
42	1.10.5
45	1.10.6
45(3)	1.10.6
170(3)-(6)	4.11.8
261B	1.11.2
261C	1.11.2
288(1)	1.10.6
Sch. 4ZA, para. 1	33.9.5

Taxes Management Act 1970

.....	1.4.1
Pt. 5	10.10, 33.4
12AA	12.7.3
42	1.4.3, 12.7.3
42(6)	1.4.3
42(7)	1.4.3
48(2)(b)	10.10
Sch. 1A	12.7.3

Welfare Reform Act 2012

.....	5.11.5, 15.6.2
Sch. 14, Pt. 1	5.11.5

Index of cases

Andrew v HMRC [2010] UKFTT 546 (TC)	4.3.4
Associated Portland Cement Manufacturers Ltd v CIR (1945) 27 TC 103	27.3.3
Atherton v British Insulated and Helsby Cables Ltd (1925) 10 TC 155	1.5.2
Ayeni v HMRC [2016] UKFTT 592 (TC)	1.4.1
Baldwins Industrial Services plc v Barr [2002] EWHC 2915 (TCC)	5.4.2
Barclays Mercantile Business Finance Ltd v HMIT [2004] UKHL 51 ...	4.1.2
Benson v The Yard Arm Club Ltd (1979) 53 TC 67	4.3.4
Botham v TSB plc (1996) 7P&CRD1	10.2.2
Bourne v Auto School of Motoring (Norwich) Ltd (1964) 42 TC 217 ...	9.2.4
Bourne v Norwich Crematorium Ltd (1964) 44 TC 164	9.2.3
Bowerswood House Retirement Home Ltd v HMRC [2015] UKFTT 94 (TC)	12.8.2
The Brain Disorders Research Limited Partnership and Neil Hockin v HMRC [2017] UKUT 176 (TCC)	26.3.1
Brockhouse (t/a A5 Aquatics) v HMRC [2011] UKFTT 380 (TC)	4.9
CIR v Scottish & Newcastle Breweries Ltd [1982] BTC 187	4.3.3, 4.3.4
Clark (HMIT) v Perks [2001] BTC 336	20.1
Cole Brothers Ltd v Phillips [1982] BTC 208	4.3.1, 4.3.2, 4.3.4, 4.3.5
Costain Property Investments Ltd v Stokes [1984] BTC 92	10.4
Dixon v Fitch's Garage Ltd (1975) 50 TC 509	4.3.5
Drilling Global Consultant LLP v HMRC [2014] UKFTT 888 (TC)	5.2.2
Dundas Heritable Ltd v HMRC [2018] UKFTT 244 (TC)	1.4.2
ECC Quarries Ltd v Watkis (1975) 51 TC 153	11.5
Evans Medical Supplies Ltd v Moriarty (1958) 37 TC 540	27.3.3
Gaspet Ltd v Ellis (1987) 60 TC 91, [1987] BTC 218	26.3.1
G H Chambers (Northiam Farms) Ltd v Watmough (1956) 36 TC 711 ...	9.7
Grant Bowman t/a The Janitor Cleaning Company v HMRC [2012] UKFTT 607 (TC)	4.3.1
Guild (HMIT) v Newrick & Anor [2001] BTC 336	20.1
Gurney v Richards [1989] BTC 326	9.2.4
Hillyer v Leeke (1976) 51 TC 90	4.15.3
Hinton v Maden & Ireland Ltd (1959) 38 TC 391	4.3.5
Hoardweel Farm Partnership v HMRC [2012] UKFTT 402 (TC)	5.2.2
Hockin v HMRC [2015] UKFTT 325 (TC)	26.3.1
Holland v Hodgson (1872) LR 7 CP 328	10.2.1
Hulme v Bingham (1943) KB 152	10.2.1
Jarrold v John Good & Sons Ltd (1963) 40 TC 681	4.3.4
J C Decaux v Francis (1996) Sp C 84	10.3.3

J D Wetherspoon plc v HMRC (2007) Sp C 657	11.4, 11.5
J D Wetherspoon plc v HMRC [2009] UKFTT 374 (TC)	11.4, 11.5
J D Wetherspoon plc [2012] UKUT 42 (TCC)	4.4.3, 11.4, 11.5
J. Lyons & Co. Ltd. v. Attorney-General [1944] Ch. 281	4.3.4
Johnson v HMRC [2012] UKFTT 399 (TC)	5.10.2
Jones v HMRC [2012] UKFTT 265 (TC)	9.2.3
Keyl v HMRC [2014] UKFTT 493 (TC), [2015] UKUT 383	5.2.3
Kilmarnock Equitable Co-operative Society Ltd v CIR (1966) 42 TC 675	16.2.2
Lloyds Bank Leasing (no. 1) Ltd v HMRC [2015] UKFTT 401	20.3
Lloyds TSB Equipment Leasing (no. 1) Ltd v HMRC [2014] STC 2770	20.3
Lord Hanson v Mansworth (2004) Sp C 410	4.9
Macleod (HMIT) v Perks [2001] BTC 336	20.1
Marathon Oil UK LLC v HMRC [2017] UKFTT 822 (TC)	21.4
Mason v Tyson (HMIT) (1980) 53 TC 333	5.8.3
MGF (Trench Construction Systems) Ltd v HMRC [2012] UKFTT 739 (TC)	5.4.2
Morris v R & C Commrs [2006] BTC 861	9.2.5
Palmer v HMRC [2007] BTC 126	20.1
The Partners of the Vaccine Research Ltd Partnership & Anor v HMRC [2013] UKFTT 73 (TC)	26.2.2
Rogate v HMRC [2014] UKFTT 312 (TC)	4.3.4
St. John's School (Mountford and Anor) v Ward (1974) 49 TC 524	4.3.4, 4.3.5
Salt v Golding (1996) Sp C 81	26.3.1
Salts v Battersby [1916] 2 KB 155	12.8.2
Senex Investments Ltd v HMRC [2015] UKFTT 107 (TC)	24.2.3
Spowage & Ors v HMRC [2009] UKFTT 142 (TC)	20.1
Tapsell & Anor (t/a The Granleys) v HMRC [2011] UKFTT 376 (TC)	12.5.6
Taylor Wimpey plc v HMRC [2017] UKUT 34 (TCC)	4.2.2
Telfer v HMRC [2016] UKFTT 614 (TC)	4.2.4, 4.3.4, 4.15.3
Thomsons (Carron) Ltd v CIR (1976) 51 TC 506	27.3.3
Torr v HMRC (2008) Sp C 679	20.1
Waterloo Car Hire (a partnership) v HMRC [2016] UKFTT 752 (TC) ...	1.5.2
West Somerset Railway plc v Chivers [1995] STC 1	12.5.6
Whelan v Dover Harbour Board (1934) 18 TC 555	29.2
Williams v HMRC [2010] UKFTT 86 (TC)	4.15.3
Wimpy International Ltd. v Warland [1987] BTC 591	4.3.4
Wimpy International Ltd. v Warland [1989] BTC 58	4.3.5
Yarmouth v France [1887] 4 TRL 1, 19 QBD 647	4.3.3, 4.3.4, 4.3.5

General index

Note: with the exception of plant and machinery allowances, entries below are given only under the name of the allowance. For example, qualifying expenditure for research and development allowances is indexed under "Research and development" but not under "Qualifying expenditure".

Active façades

whether integral features4.11.3

Additional VAT liabilities and rebates

additional qualifying expenditure23.2

avoidance23.5

disposal values 5.5.4, 23.3

first-year allowances5.4.3, 5.11.2

generallyCh. 23

rebate generating disposal value23.3

short-life assets 23.4

terminology 23.1.2

timing of expenditure 1.5.7

Agricultural activities

denial of business premises renovation allowances.....24.2.4

denial of first-year allowances.....5.4.11

Aircraft

long-life asset treatment16.2.5

Alterations to buildings

claim by purchaser of property12.7.6

connected with installation of plant 4.4

Animals

herd basis4.13.5

Annual investment allowances

additional VAT liabilities..... 23.2, 23.5

AIA qualifying expenditure5.2.2

amount

. apportionments (daily or monthly).....5.2.4

. fluctuating levels since 20085.2.4

. shorter or longer accounting periods.....5.2.4

. transitional rules.....5.2.6

assets used partly for other purposes5.2.15, 5.8.2

cars5.2.3, 9.2, 9.5

cash basis (leaving)1.9.4

chargeable periods (shorter and longer)5.2.4

connected persons22.3.2

disposals5.2.4

expenditure must be incurred in chargeable period of claim5.2.1

first-year allowances (interaction with)	5.4.1
general exclusions	5.2.3
generally	5.2
gifts	5.2.3
groups of companies	5.2.11, 5.2.12
integral features	4.11.2, 5.1.2
motorcycles	9.2.2
partnerships	5.2.2, 18.3
pooling	5.3.8
pre-trading expenditure	4.17.2, 5.2.5
private use	5.2.15, 5.8.2
qualifying activities under common control	5.2.14
restricting the claim	5.2.1
restrictions	
. avoidance cases.....	22.3.2, 22.3.3
. companies (more than one activity).....	5.2.10
. companies under common control	5.2.12, 5.2.13
. connected persons.....	22.3.2
. groups of companies.....	5.2.11, 5.2.12
. overview.....	5.2.9
. partial depreciation subsidies	5.9
. private use.....	5.8.2
. qualifying activities under common control	5.2.14
. sale and leaseback transactions	22.3.4
. transfer and long funding leasebacks	7.3.5
. transactions to obtain tax advantage	22.3.3
. used for other purposes.....	5.2.15, 5.8.2
ring-fence trades	5.2.3
short-life asset elections	15.1.2
special rate expenditure	17.4.2
taxis	9.2.6
tax avoidance (AIAs not allowed)	5.2.3
transitional rules	
. overview.....	5.2.6
. threshold falls (e.g. January 2016)	5.2.7
. threshold rises (e.g. April 2014).....	5.2.8
trusts	5.2.2
vehicles other than cars	9.4.5
Anti-avoidance re plant and machinery	
allowance buying	5.10.2, 22.2
annual investment allowances	5.2.2
cars	9.3.2, 9.4.4, 17.5.2
charities (disposals to, re gifts)	5.5.5
generally	Ch. 22

hire purchase	6.1.3, 22.4
integral features (connected parties)	4.11.7
long-life assets	16.4
relevant transactions	22.3
short leases	7.2.5
short-life assets	15.7
single-asset pools (very large assets)	5.3.7
special rate cars	17.5.2
special rate expenditure	17.5.1
tax credits (disqualifying purpose)	5.11.9
timing of expenditure	1.5.6

Apportionments

capital gains tax	
. part disposals	1.10.5
. chattels	1.10.6
disadvantaged areas	24.2.3
dual purpose expenditure	4.9
dwelling-houses	4.14.1
enhanced capital allowances	5.4.4, 5.4.5
fixtures	
. buying property.....	10.5.5, 12.2.7
. computation.....	12.8.2, 12.8.3
. danger for seller	12.7.7
. disposal values.....	5.5.5, 10.7
. fixed value requirement.....	12.5.3
. fixtures elections.....	12.7.1
. formula	12.8.2
. generally	12.8
. overheads and professional fees.....	11.3, 11.4, 11.5
. professional valuers	12.8.3
. REITs	1.12.4
. relevant apportionment of apportionable sum.....	12.5.4
. special and standard rate expenditure	17.2
. statutory basis.....	12.8.1
. transfers at written down value.....	18.5.4
. Tribunal approval for formula	12.8.2
. vendor unable to claim.....	14.3, 14.5
furnished holiday lettings	3.3, 3.5
software (capital and revenue expenditure)	8.2
special rate expenditure	17.2

Aquaculture

denial of business premises renovation allowances.....	24.2.4
denial of first-year allowances.....	5.4.7, 5.4.11

Assured tenancy allowances	
brief overview	Ch. 30
sales treated as being for alternative amount	33.7.1
Available qualifying expenditure	
calculation of	5.3.8
Avoidance	
capital allowances generally	1.1.2
plant and machinery allowances	Ch. 22
Background plant or machinery	
assets deemed to be or not to be	7.2.6
excluded as long funding lease	7.2.4, 7.2.6
first-year allowances	5.4.2
Balancing allowances	
additional VAT liabilities	23.4
cars with private use	9.4.2, 9.4.4
connected persons	18.5.4
entitlement to	5.3.3
foreign permanent establishment	5.5.5
generally	5.6
giving effect to	5.10
partial depreciation subsidy	5.9
partnerships	15.4.3, 15.7, 18.3
restriction if asset used partly for other purposes	5.8.2
restriction re tax avoidance motive	33.8
sales at less than market value	15.7
short-life assets	15.4.3, 15.7, 23.4
Balancing charges	
car pools	5.4.6
danger of, for property vendor	12.7.6, Ch. 13
employments and offices	4.15, 5.10.13
fixed value requirement	13.1
foreign permanent establishment	5.5.5
generally	5.7
giving effect to	1.2.2, 5.10
partnerships	18.3
pooling requirement	13.1
restriction if asset used partly for other purposes	5.8
sales treated as being for alternative amount	33.7.3
ships	20.1
when imposed	5.3.3
Basis periods	
computation of allowances	1.2.3, 1.6.2

Beneficial ownership	
fixtures elections.....	12.7.3
interest in land	10.3.1
Beneficiaries	
successions by.....	18.5.8
Bicycles	
no allowances for employees	4.15.2
Broadband network development	
denial of business premises renovation allowances.....	24.2.4
denial of first-year allowances.....	5.4.11
Building alterations	
claim by purchaser of property	12.7.6
connected with installation of plant	4.4
Business premises renovation allowances	
additional VAT liabilities and rebates	24.4.3
allowances and charges	24.3
apportionments	24.4.2
balancing allowances and charges	24.3.5, 24.3.6
cap on income tax reliefs	24.1.4
ceasing from April 2017	24.1.1, 24.2.2
changes from April 2012	24.1.2
conditions	24.1.3
contribution allowances	24.3.9, Ch. 11
disposal proceeds	24.3.5
generally	Ch. 24
giving effect to allowances and charges	24.3.8
initial allowances	24.3.3
lease (meaning of)	24.4.4
qualifying building	24.2.3
qualifying business premises	24.2.4
qualifying expenditure	24.2
sales treated as being for alternative amount	33.7
termination of lease	24.4.1
writing-down allowances	24.3.4
Cap on income tax reliefs	
generally.....	1.8.2
Capital expenditure	
additional VAT liabilities and rebates	Ch. 23
annual allowances (timing of expenditure)	5.2.7
building alterations connected with installation of plant	4.4.1
buyers of property	12.2, 12.3
cash basis for small businesses	1.9.2, 1.9.4
condition for giving allowances	1.2.1, 1.5.1, 4.1.2, 10.4
contributions to	1.5.2, 32.3

deemed capital expenditure	4.2.4, 4.6
definition	1.5.2
fixed value requirement	12.5
fixtures in property	Ch. 11, Ch. 12
integral features	4.11
long funding leases	7.3
measuring	1.5.8
not always plant	4.3.1
notional (re long funding leasing)	4.10.2
pooling requirement	12.4
pre-trading expenditure	21.2
renewals basis	4.14.5
software	8.2
special rate expenditure	17.2
thermal insulation	4.7
timing of (special rules)	1.5.3, 6.2
timing of (tax planning)	5.2.7
VAT capital goods scheme	23.1.1

Capital gains

companies – relevant circumstances	1.10.7
generally	1.10
interaction with capital allowances	1.10.2
part disposals	1.10.5
selling at a loss	1.10.4
selling at a profit	1.10.3
tax planning	1.10.8
wasting assets	1.10.6

Care providers

restrictions on plant and machinery allowances	4.13.6
--	--------

Cars

annual investment allowances	5.2.3, 9.2, 9.5
avoidance (special rate expenditure)	14.5.2
bought before April 2009	9.9
calculation of allowances	9.3
definition	9.2
double cab pick-ups	9.2.9
electric	5.4.6, 9.3.2
electric vehicle charging points.....	5.4.9
emergency vehicles	9.2.12
employees and directors	4.15.2, 9.1.3
first-year allowances	5.4.2, 5.4.6, 9.6
generally	Ch. 9
hire	9.10
invalid carriages	9.2.7

long-life assets	16.2.4
low emission	5.4.6, 9.3.3
main rate	9.3.2, 9.4.2
motor cycles	9.2.2
motor homes	9.2.5
off-road and multi-purpose vehicles	9.2.8
short-life assets	9.8, 15.6.2
taxis	9.2.6
very expensive	9.7
writing-down allowances	9.4
Cash basis for small businesses	
background	1.9.1
capital expenditure	1.9.2
joining the cash basis	1.9.3
leaving the cash basis	1.9.4
Ceilings	
treated as (part of) buildings	4.2.2
Chargeable periods	
corporation tax	1.6.1
income tax	1.6.2
short or long (annual investment allowances)	5.2.16
short or long (first-year allowances)	5.4.1
Charging points for electric vehicles	
first-year allowances	5.4.9
Charity	
as buyer of property with fixtures	12.9.2
as seller of property with fixtures	13.4
disposal value statement requirement	12.5.5
disposals of plant and machinery to	5.5.5
first-year tax credits	5.11.6
fixtures election on sale to	12.7.7
Chattels	
apportionments	33.3
as plant	4.3.3
capital gains tax	1.10.6
defined	10.2.1
exclusion from fixtures election	12.7.9
fixtures, distinguished from	10.2.1, 10.2.2
opposed to premises	4.3.4
Claims	
business premises renovation allowances	24.3.1
CoACS	1.12.5
generally	1.4
partnerships	1.4.3

REITs	1.12.4
special leasing	1.4.3
time limits	1.4.2
Class pools	
when used	5.3.2
Coal industry	
denial of business premises renovation allowances	24.2.4
denial of first-year allowances.....	5.4.11
Cold water systems	
integral features	4.11.3
Commercial property standard enquiries	
generally	12.11
Community amateur sports clubs	
disposals of plant and machinery to	5.5.5
Companies not resident in UK	
different income sources	33.6
Companies with investment business	
giving effect to allowances	5.10.9
Conditions	
for claiming plant and machinery allowances	2.2.2
Connected persons	
acquisition at written-down value	1.10.4
additional VAT liabilities and rebates	23.3.2
anti-avoidance	22.3.2
cars	9.4.4
contributions	32.3.2
defined	33.9.5
disposal value (limit on)	5.5.4
disposals to charity	5.5.5
election to transfer at written down value	18.5.4
energy service providers	10.5.4
first-year tax credits	5.11.8
integral features	4.11.7
interpretation	33.9.5
partnership property	33.9.5
relevant transactions	22.3.2
sales treated as being for alternative amount	33.7.2
short-life assets	15.8
transfer values	18.5.4
Contractual obligation	
meaning	1.5.3
Contributions	
allowances for contributor	32.3
as capital expenditure	1.5.2

fixed value requirement	12.3.4, 32.3.2
generally	Ch. 32
landlords	10.5.2
long-life assets	16.3.2
planning applications	32.3.2
pooling requirement	12.3.4
position of recipient	32.2
reverse premiums	32.2.5
single asset pool required	5.3.7
Control	
interpretation	5.2.12, 33.9.4
Co-ownership authorised contractual schemes	
claims	1.12.5
Corporation tax	
chargeable periods	1.6.1
Cushion gas	
funding leases	7.2.2
special rate expenditure	17.2, 17.5.3
Cycles	
no allowances for employees	4.15.2
Deemed capital expenditure	
plant and machinery allowances	4.2.4, 4.6
Defined terms (re plant and machinery allowances)	
additional VAT liability	23.1.2
additional VAT rebate	23.1.2
AIA qualifying expenditure	5.2.2
arrangements	5.11.9
available qualifying expenditure	5.3.8
background plant and machinery	7.2.6
belong (re fixtures)	10.4
beneficial ownership	12.7.3
biogas	5.4.8
building	4.2.2
business entertainment	5.8.4
capital expenditure	1.5.2, 8.2
car	5.4.6, 9.2
caravan	4.2.4
chargeable period	1.6, 15.3.2
cold water systems	4.11.3
commencement date (pooling / fixed value requirements)	12.3.8
commercial letting of furnished holiday accommodation.....	3.3
company with investment business	3.6
conditional (re contracts)	1.5.3
connected persons	33.9.5

continuity of business provision	5.11.8
contractual obligation	1.5.3
control	5.2.12, 5.2.14, 33.9.4
current owner (pooling / fixed value requirements)	12.3.2
disposal (re first-year tax credits)	5.11.8
disposal events	5.5.2
disposal value statement requirement	1.12.5, 12.6.1
double cab pick-up	9.2.9
dwelling-house	4.14.2
EEA furnished holiday lettings business	3.5
electrical systems	4.11.3
electrically propelled car	9.3.2
employment	3.8
end-of-line remuneration	4.15.5
energy-saving plant and machinery	5.4.4
energy services agreement	10.5.4
energy services provider	10.5.4
enhanced capital allowances	5.4.4, 5.4.5
entertainment	5.8.4
equipment lease	10.5.3
final chargeable period	5.1.3
fixed value requirement	12.5.3
fixtures	4.2.2, 10.1.1, 10.2.1
funding lease	7.2.2
goods vehicle	5.4.7, 9.2.3
hire cars for disabled persons	15.6.2
hire purchase	6.1.1
hydrogen fuel	5.4.8
integral features	4.11.3
interest in land	10.3.1
just and reasonable apportionment	12.8
land	4.2.3, 4.2.4
lease	10.3.2
lease purchase	6.1.1
licence to occupy	10.3.3
long funding lease	7.2
long-life asset expenditure	16.2.1
low emission car	5.4.6
main rate car	9.3.2
managing investments of company with investment business	3.6
market value	5.5.3
motorcycle	9.2.2
necessarily provided	4.15.3
new expenditure (pooling / fixed value requirements)	12.3.2

ordinary overseas property business	3.4
ordinary UK property business	3.2
overheads	11.5
overseas leasing	19.1
parent undertaking	5.2.11
partial depreciation subsidy	5.9
past owner (pooling / fixed value requirements)	12.3.3
payable enhanced capital allowances	5.11.1
payment period	5.11.5
permanently discontinued	5.2.3
person with interest in land	10.5.2
plant	4.3
pooling requirement	12.4
pre-commencement integral feature.....	4.11.7
preliminary costs	11.5
primarily	9.2.3
public body	32.2.1
purchaser from the past owner	12.5.5
qualifying activities	3.1, 18.3
qualifying expenditure	4.1.2
qualifying interest	10.6.3
related activities	5.2.14
related companies	5.2.12
relevant apportionment of apportionable sum	12.5.4
relevant capital sums	6.3
relevant chargeable period (short-life assets)	15.3.1
relevant earlier time	12.3.3
relevant first-year expenditure	5.11.2
relevant property (successions)	18.5.1
relevant qualifying activity (disposals to charity)	5.5.5
relevant qualifying activity (rotated assets)	4.10.3
relevant transactions (anti-avoidance)	22.3.1
replacement expenditure	5.4.11
residue of qualifying expenditure (IBAs)	12.10.3
Romalpa contract	1.5.3
sale of property	33.9.2
shared premises	5.2.12
ship	20.1
short lease	7.2.5
similar activities	5.2.12
special leasing	3.7
special rate expenditure	17.2
structures	4.2.3
surrenderable loss	5.11.2

thermal insulation	4.7.1
time of sale	33.9.2
UK furnished holiday lettings business.....	3.3
unconditional (re contracts)	1.5.3
unrelieved loss	5.11.4
unrelieved qualifying expenditure	5.3.8
unsuitable for private use	9.2.4
unused and not second-hand	5.4.4, 5.4.6
useful economic life	16.2.1
VAT period of adjustment	23.1.2
zero-emission goods vehicle	5.4.7
Demolition costs	
disposal values	5.5.3
mechanism for giving relief	4.5
Depreciation payments	
exclusions from qualifying expenditure	4.13.4
Designated assisted areas	
first-year allowances	5.4.11
Directors	
allowances for	4.15.1
assets used by (whether plant)	5.8.3
expensive cars	9.7
Disposal value statement requirement	
buying from a CoACS	1.12.5
details of requirement	12.6.2
rarely required	12.6.1
Disposals of plant and machinery	
anti-avoidance re special rate expenditure	17.5.1
cushion gas	17.5.3
deemed disposals	6.3
disposal events	
. fixtures	10.6
. generally.....	5.5.2
disposal values	
. additional VAT rebate	23.3
. apportionments	5.5.5
. cars (connected parties)	9.4.4
. connected parties.....	9.4.4, 15.8, 22.3.2
. employment tax charge.....	5.5.5
. fixtures	10.7, 12.2.3, 12.5
. generally.....	5.5
. hire purchase	22.4.3
. less than market value	15.7
. limit on.....	5.5.4

. long-life assets.....	16.4.2
. overseas leasing	18.5.4
. restricting buyer's qualifying expenditure	12.7.5
. short-life asset elections	15.4
. software	8.4
extended meaning re clawback of credits	5.11.8
fixtures	6.4, Ch. 10, Ch. 12, Ch. 13
insurance or compensation money	32.2.3
long funding leases	7.3.6
partnership property	18.4
plant provided by lessee	6.5
Disputes	
procedures for determining	33.4
Dividends	
in specie (no fixtures election)	12.7.1
Diving	
treated as trade not employment	3.8
Domestic items	
replacement furniture relief	4.14.5
Doors	
treated as (part of) buildings	4.2.2
Double relief	
exclusion of	1.7
Drainage systems	
treated as (part of) buildings	4.2.2
Dredging allowances	
allowances and charges	29.4
balancing allowances	29.4.3
contributions and subsidies	32.3.4
generally	Ch. 29
pre-trading expenditure	29.3.2
qualifying expenditure	29.3
qualifying trades	29.2
writing-down allowances	29.4.2
Dwelling-houses	
definition	4.14.2
equipment lessors	10.5.3
furnished holiday lettings	4.14.4
long-life asset régime.....	16.2.2
Members of Parliament	4.13.2
personal security costs	4.9
restrictions re allowances	3.1, 4.13.1, 4.14
Educational establishments	
disposals of plant and machinery to	5.5.5

EEA furnished holiday lettings business	
assets rotated between property businesses	4.10.3
gifts to charity	5.5.5
giving effect to allowances	5.10.6
qualifying activity	3.1, 3.5
Elections re fixtures – see Fixtures: elections	
Electric cars	
first-year allowances	5.4.6
Electric vehicle charging points	
first-year allowances	5.4.9
Electricity systems	
integral features	4.11.3
treated as (part of) buildings	4.2.2
Employees	
allowances for	4.15.1
connection to disposal value	5.5.5
intermediaries (IR35)	4.15.5
Employments and offices	
cars	9.1.3
exclusions	4.15
giving effect to allowances	5.10.13
qualifying activity	3.8
Energy generation, distribution and infrastructure	
denial of business premises renovation allowances	24.2.4
denial of first-year allowances	5.4.11
Energy-saving plant and machinery	
energy service providers	10.5.4
first-year allowances	5.4.4
first-year tax credits	5.11
general exclusions	5.4.2
Landlord's Energy Saving Allowance	4.7.2
ships and railway assets	5.4.2
Enhanced capital allowances	
energy-saving plant and machinery	5.4.4
environmentally beneficial plant and machinery	5.4.5
first-year tax credits	5.11
REITs	1.12.4, 5.11.6
ships and railway assets	5.4.2
terminology	5.4.4, 5.4.5
Enterprise zones	
first-year allowances for designated areas	5.4.11
Entertaining	
plant and machinery used for	4.15.4, 5.8.4

Environmentally-beneficial plant and machinery	
first-year allowances	5.4.5
first-year tax credits	5.11
general exclusions	5.4.2
ships and railway assets	5.4.2
water reuse systems	5.4.5
Exclusions	
from qualifying expenditure	4.13-4.15
External solar shading	
integral features	4.11.3
Feed-in tariffs	
exclusions from first-year allowances	5.4.4
Final chargeable period	
additional VAT liability	23.4
assets provided for leasing	15.5
balancing allowances	5.6
definition in different contexts	5.1.3
short-life assets	15.3.1, 15.5, 23.4
single asset pools	5.3.7
Fire safety systems	
treated as (part of) buildings	4.2.2
First-year allowances	
anti-avoidance	5.4.2
cars	5.4.6, 9.6
designated assisted areas	5.4.11
electric vehicle charging points	5.4.9
energy-saving plant and machinery	5.4.4
environmentally beneficial plant and machinery	5.4.5
first-year tax credits	5.11
gas refuelling stations	5.4.8
general exclusions	5.4.2
generally	5.4
goods vehicles (zero-emission)	5.4.7
leasing restriction	5.4.2
private use	5.4.12
ring-fence trades	5.4.10
ships and railway assets	5.4.2
specific exclusions and restrictions	5.4.3
zero-emission goods vehicles	5.4.7
First-year tax credits	
amount of credit	5.11.5
anti-avoidance measures	5.11.9
changes from April 2018	5.11.5
claims	1.4.1

clawback of credits	5.11.8
excluded companies	5.11.6
generally	5.11
giving effect to credits	5.11.7
incurring a loss	5.11.3
interaction with other tax credits	5.11.7
PAYE and NIC liabilities	5.11.5
ring-fence trades	5.11.15
surrenderable loss	5.11.2
transitional rules (April 2018)	5.11.5
unrelieved loss	5.11.4

Fisheries

denial of business premises renovation allowances	24.2.4
denial of first-year allowances.....	5.4.7, 5.4.11

Fixtures

allowances available despite buildings restrictions	4.2.4
annual investment allowances	5.2.2
appeals	10.10
apportionments	
. buying property	10.5.5, 12.2.7
. computation	12.8.2, 12.8.3
. danger for seller.....	12.7.7
. disposal values	5.5.5, 10.7
. fixed value requirement.....	12.5.3
. fixtures elections	12.7.1
. formula	12.8.2
. generally.....	12.8
. overheads and professional fees.....	11.3, 11.4, 11.5
. professional valuers.....	12.8.3
. REITs.....	1.12.4
. relevant apportionment of apportionable sum	12.5.4
. special and standard rate expenditure.....	17.2
. statutory basis	12.8.1
. transfers at written down value	18.5.4
. Tribunal approval for formula	12.8.2
. vendor unable to claim	14.3, 14.5
background plant and machinery	7.2.6
buying property	
. additional claim (over and above fixtures election).....	12.2.4
. buying from a CoACS	1.12.5
. charities and other non-taxpayers	12.9.2
. commercial property standard enquiries	12.11
. conditions for claiming allowances.....	12.2
. costs incurred by purchaser.....	12.2.5

. disposal value statement requirement	12.6
. fixed value requirement – <i>see separate sub-heading below</i>	
. generally	Ch. 12
. land remediation relief.....	12.12
. non-taxpayers.....	12.9.2
. overview of issues	12.2.7
. pooling requirement – <i>see separate sub-heading below</i>	
. restrictions for previous BPRA claims	12.10.4
. restrictions for previous IBA claims.....	12.10.3
. restrictions for previous plant and machinery claims	12.10.2
. restrictions for previous RDA claims	12.10.5
capital gains tax issues	1.10.6, 1.10.8, 10.8
cash flow issues re fixtures claims	10.1.2
charities	12.9
chattels (distinguished)	10.2.2
claims.....	1.4.2, 10.9
commercial property standard enquiries (CPSEs)	12.11
deemed ownership of	
. energy service providers.....	10.5.4
. equipment lessors	10.5.3
. generally	10.5
. incoming lessees	10.5.7-10.5.11
. persons with interest in land.....	10.5.2
. purchasers of land discharging obligations	10.5.6
. purchasers of land with fixtures	10.5.5
definitions	
. fixed value requirement.....	12.5.3
. fixtures.....	10.1.1, 10.2.1
. interest in land	10.3.1
. lease	10.3.2
. licence to occupy.....	10.3.3
. pooling requirement	12.4
disposal events	
. cessation of ownership by energy service provider	10.6.7
. cessation of ownership by equipment lessor	10.6.6
. generally	10.6
. identifying the qualifying interest.....	10.6.3
. lessors and incoming lessees.....	10.6.4
. person ceasing to have qualifying interest.....	10.6.2
. severance of fixtures	10.6.5
disposal value statement requirement	
. buying from a CoACS.....	1.12.5
. details of requirement	12.6.1
. when it applies	12.6.2

disposal values	
. generally (for fixtures)	10.7
. special rules for fixtures.....	5.5.6
elections	
. agreeing figures for	12.7.7
. charities and other non-taxpayers	12.9
. dividends in specie	12.7.1
. essential for buyer	12.2
. essential for vendor	13.1
. fixed value requirement.....	12.2.3, 12.4
. formulae or algorithms (prohibition of).....	12.7.3
. furnished holiday lettings (pitfall)	12.7.1
. integral features.....	12.7.2
. jointly owned property.....	12.7.8
. leases	12.7.4
. multiple fixtures	12.7.2
. multiple previous owners	12.7.5
. multiple properties	12.7.2
. overview.....	12.7.1
. pension funds.....	12.9
. practical considerations for both parties	12.7.6, 12.7.7
. receivers.....	12.7.3
. requirement to amend return	12.7.1, 12.7.6
. requirements for valid election	12.7.3
. restrictions re previous claims	12.7.5
. sample election	12.7.9
. tax Tribunal	12.7.7
. timing	12.7.1
. vendor must have disposal value.....	12.7.3
fixed value requirement	
. burden of proof.....	12.5.6
. commencement and transitional rules.....	12.3.6
. contribution allowances	12.3.4, 32.3.2
. cost of failure to meet.....	12.2.6
. detail of requirement.....	12.2.3, 12.2.6, 12.5
. historic expenditure.....	12.3.3
. new expenditure.....	12.3.2
. overview.....	12.2.3
. past owner able to claim allowances.....	12.3.5
. relevant apportionment.....	12.5.4
. relevant earlier time	12.3.6
. statement from past owner	12.5.5
. when requirement applies.....	12.3, 12.5.2
hire purchase	6.4

integral features	
. previous IBA claims	12.10.3
. separate identification in fixtures elections	12.7.2
Jersey property unit trusts	1.12.6
long-life asset treatment	16.2.2
newly built property	
. allowances for construction cost	11.1
. computation methodology	11.3
. extensions and refurbishments	11.7
. FA 2012 changes	11.2
. overheads and preliminary costs	11.5
. professional fees	11.4
. sampling	11.6
ownership problem re fixtures	10.4
pooling requirement	
. commencement and transitional rules	12.3.6
. contribution allowances	12.3.4
. detail of requirement	12.2.2, 12.4
. historic expenditure	12.3.3
. new expenditure	12.3.2
. past owner able to claim allowances	12.3.5
. relevant earlier time	12.3.6
. vendor perspective	13.3
. when requirement applies	12.3
previous claims	12.10
professional costs and overheads	11.4, 11.5
restrictions for previous claims	5.3.8
sampling	11.6
selling property	
. agreeing figures for election	12.7.7
. charities and other non-taxpayers	13.4
. disposal value statement requirement	12.6
. essential for vendor to sign fixtures election	13.1
. fixed value requirement – <i>see separate sub-heading above</i>	
. generally	Ch. 13
. non-taxpayers	13.4
. pooling requirement – <i>see separate sub-heading above</i>	
whether wasting assets	1.10.6
worked examples	Ch. 14
Flat conversion allowances	
abolition	31.1
allowances and charges	31.5
apportionments	31.6
balancing adjustments	31.5

generally	Ch. 31
giving effect to allowances and charges	31.5.6
initial allowances	31.5
leases	31.7
qualifying buildings and flats	31.3
qualifying expenditure	31.2
relevant interest	31.4
sales treated as being for alternative amount	33.7
writing-down allowances	31.5
Floors	
treated as (part of) buildings	4.2.2
Foreign permanent establishments	
disposal value special rules	5.5.5
separate qualifying activity	3.1
Friendly societies	
giving effect to allowances	5.10.11
Funding leases	
defined	7.2.2
Funeral businesses	
cars (definition of)	9.2.13
Furnished holiday lettings	
allowances (giving effect to)	5.10.4
contributions	32.2.4
disposals to charity	5.5.5
dwelling-house restrictions	4.14.4
EEA furnished holiday lettings business	3.5
first-year tax credits	5.11.4
fixtures elections (pitfall)	12.7.1
losses	1.11.4, 3.3
qualifying activities	3.1, 3.3, 3.5
rotated assets	4.10.3, 12.7.1
UK furnished holiday lettings business	3.3
unrelieved losses	5.11.4
Gas refuelling stations	
first-year allowances	5.4.8
Gas systems	
treated as (part of) buildings	4.2.2
Gates	
treated as (part of) buildings	4.2.2
Gifts	
allowances for recipient	4.10.4
annual investment allowances denied	5.2.3
business successions	18.5.5

disposal values	5.5.5
first-year allowances denied	5.4.2
Giving effect to allowances	
generally	1.2.2
plant and machinery allowances	5.10
Grants	
business premises renovation allowances	24.3.1
designated assisted areas	5.4.11
Northern Ireland regional development	32.2.2
Greenhouses	
long-life asset treatment	16.2.6
Groups of companies	
restriction re annual investment allowances	5.2.11-5.2.13
Heating systems	
integral features	4.11.3
Heritage bodies	
disposals of plant and machinery to	5.5.5
Hire cars	
generally	9.10
Hire purchase	
accounted for as finance leases	6.1.3
avoidance	22.4
deemed disposals	6.3
fixtures	6.4
generally	Ch. 6
long funding lease rules disapplied	7.2.3
plant and machinery provided by lessee	6.5
timing of expenditure	6.2
HMRC guidance	
generally	1.3.2
Holiday properties	
special regime for allowances	4.14.4
Houses of multiple occupation	
whether dwelling-houses	4.14.3
In specie dividends	
no fixtures election	12.7.1
Income tax	
cap on reliefs	1.8
chargeable periods	1.6.1
Incorporation	
transfer at written-down value	18.5.6
Industrial buildings allowances	
and integral features	12.10.3

no double claim	1.7.1
restrictions re fixtures	12.10.3
Insurance receipts	
effect on allowances	32.2.3
no automatic balancing adjustment	5.6
Integral features	
active façades	4.11.3
analysis when buying used property	12.5.4
annual investment allowances	5.2.2, 5.3.8
buying property	Ch. 12
claim in addition to amount in fixtures election	12.2.4
cold water systems	4.11.3
connected parties	4.11.7
deemed expenditure on plant and machinery	4.2.4, 4.11.4
definition	4.11.3
fixtures election	12.2.3, 12.7.2, 12.7.7, 12.7.9
generally	4.11
groups	4.11.8
incidental costs	4.4.1
pre-commencement integral feature	4.11.7
previous IBA claim (restriction)	12.10.3
priority over statutory restrictions	4.2.4, 4.11.4
professional fees and overheads	11.4, 11.5
replacements	4.11.6, 11.7
revenue deduction	4.11.5
selling property	Ch. 13
special rate expenditure	17.2
tax planning	5.1.2
vendor perspective	12.7.7
Interest relief (reductions for)	
increasing relevance of capital allowances	4.2.5
Interests in land	
not plant or machinery	1.1.3
Intestacy	
business successions	18.5.3
Invalid carriages	
whether cars	9.2.7
Jersey property unit trusts	
capital allowances claims re	1.12.6
Know-how allowances	
allowances and charges	27.4
capital or revenue expenditure	27.3.3
definition of "know-how"	27.2
disposal values	27.4.4

divers	27.5.4
generally	Ch. 27
giving effect to allowances and charges	27.4.5
non-residents	27.5.3
partnership changes	27.5.1
qualifying expenditure	27.3
successions	27.5.2
Land remediation relief	
when buying property	12.12
Lease purchase	
and hire purchase	6.1.1
Leased assets	
annual investment allowances permitted	5.2.3
arrangements reducing disposal value	5.5.5
first-year allowances denied	5.4.2
Legal or beneficial ownership	
fixtures elections	12.7.3
Legislation	
generally	1.3.1
Licence to occupy	
meaning	10.3.3
Lifts and lift shafts	
integral features	4.11.3
treated as (part of) buildings	4.2.2
Lighting systems	
integral features	4.11.3
List A (CAA 2001, s. 21)	
assets treated as buildings	4.2.2
List B (CAA 2001, s. 22)	
excluded structures and other assets	4.2.3
List C (CAA 2001, s. 23)	
exceptions to statutory restrictions	4.2.4
Long funding leases	
allowances for long funding finance leases	7.3.4
allowances for long funding operating leases	7.3.3
annual investment allowances denied	5.2.3
background plant and machinery	7.2.6
definition	7.2
effects of rules	7.3
exclusion from allowances	4.13.3
exclusions	7.2.4
funding leases	7.2.2, 7.2.3
generally	Ch. 7
low percentage value	7.2.7

short leases	7.2.5
transfers and long funding leasebacks	7.3.5
Long-life assets	
aircraft	16.2.5
anti-avoidance	16.4
cars and motorcycles	16.2.4
definition	16.2
exclusions	16.2.1
fixtures	16.2.2
generally	Ch. 16
greenhouses	16.2.6
monetary limit	16.3
printing equipment	16.2.7
ships and railway assets	16.2.3
special rate expenditure	17.2
transitional rules	16.5
Long-term business	
giving effect to allowances	5.10.10
Losses	
brought forward (restrictions for)	1.1.3
corporation tax	1.11.3
furnished holiday lettings	1.11.4, 3.3
generally	1.2.4
income tax	1.11.2
property business	1.11.5
Mains services	
treated as (part of) buildings	4.2.2
Managing the investments of a company with investment business	
qualifying activity	3.6
Members of Parliament	
exclusion from plant and machinery allowances	4.13.2
Milestone contracts	
timing of expenditure	1.5.5
Mineral extraction allowances	
allowances and charges	25.3
balancing allowance (entitlement to)	25.3.5
contributions	32.3.3
demolition costs	25.4.1
development (meaning of)	25.4.4
disposal values and receipts	25.3.4
excluded expenditure	25.1.4
first-year allowances	25.3.1
generally	Ch. 25
giving effect to allowances and charges	25.3.6

mineral asset	25.1.3
mineral exploration and access	25.1.2
overseas employees	25.2.7, 25.3.5
planning permission costs.....	25.1.2
premium relief.....	25.2.3
pre-trading expenditure	25.2.2
qualifying expenditure	25.2
restoration after cessation of trade	25.2.8
sales treated as being for alternative amount	33.7
second-hand assets	25.2.4
shares in assets	25.4.3
unrelieved qualifying expenditure	25.3.3
works likely to become valueless	25.2.6
writing-down allowances	25.3.2
Mines, transport undertakings, etc.	
giving effect to allowances	5.10.8
Mining and oil industries	
generally	Ch. 21
offshore oil infrastructures	21.3
pre-trading expenditure	21.2
ring-fence trades	21.4
Motor cycles	
annual investment allowances	9.5
plant and machinery allowances	4.15.2, 9.2.2
Motor homes	
whether cars	9.2.5
Multi-purpose vehicles	
whether cars	9.2.8
Museums	
disposals of plant and machinery to	5.5.5
Nominees	
fixtures elections.....	12.7.3
Non-resident companies	
becoming liable to corporation tax	5.5.5
Non-resident landlords	
pooling requirement	12.3.7
Northern Ireland	
allowances for MPs (restricted)	4.13.2
caravans	4.2.4
disability payments	15.6.2
disadvantaged area status	24.2.3
feed-in tariffs	5.4.4
Planning Acts terminology	25.4.4

proposed changes	1.13, App. 1
regional development grants	32.2.2
Notional expenditure	
plant and machinery allowances	4.10
Office holders	
allowances for	4.15.1
Off-road vehicles	
whether cars	9.2.8
Ordinary overseas property business	
giving effect to allowances	5.10.5
qualifying activity	3.4
Ordinary UK property business	
giving effect to allowances	5.10.3
qualifying activity	3.2
Overseas leasing	
effect of rules	19.2
phasing out	19.1
Paintings	
whether plant	5.8.3
Partial depreciation subsidy	
first-year allowances excluded	5.4.3
plant and machinery	5.9
Partnerships	
annual investment allowances	5.2.2
calculation of allowances (plant and machinery)	18.3
capital gains tax	1.10.4
cash basis for small businesses	1.9.1
claims	1.4.2, 1.4.3
connected persons election	18.5.4
control	5.2.14, 33.9.4
first-year tax credits not available	5.11.1
general principles (plant and machinery)	18.2
land remediation relief	12.12
long-life assets	16.3.2
partnership changes (other than for plant and machinery)	33.2.2
property owned by partner	18.4
Parts of assets	
interpretation	33.9.1
Patent allowances	
allowances and charges	28.4
available qualifying expenditure	28.4.3
connected persons and tax-structured transactions	28.5
disposal values	28.4.4
giving effect to allowances and charges	28.4.6

future patent rights	28.3.2
generally	Ch. 28
licences	28.3.4
patents and patent rights	28.3
qualifying expenditure	28.2
successions	28.6
Penalties	
for vendors (re pooling requirement)	13.3
Pension funds	
buying fixtures	12.5.5, 12.9.2
selling fixtures	13.4
Permanent discontinuance of trade	
annual investment allowances	5.2.3
disposal event	5.5.2
Personal security	
plant and machinery allowances	4.9
Plant and machinery allowances – <i>see appropriate main headings</i>	
Planning application	
contribution allowances	32.3.2
Plant (meaning)	
all goods and chattels	4.3.3
assets used by directors	5.8.3
function test	4.3.5
generally	4.3
plant or premises	4.3.4
Pooling	
interaction with annual investment allowances	5.3.8
interaction with first-year allowances	5.3.8
plant and machinery	5.3.1, 5.3.2
single asset pools	5.3.2, 5.3.7
special rate expenditure	17.3
Pooling requirement	
commencement and transitional rules	12.3.6
contribution allowances	12.3.4
detail of requirement	12.2.2, 12.4
historic expenditure	12.3.3
new expenditure	12.3.2
non-resident landlords	12.3.7
past owner able to claim allowances	12.3.5
Receivers	12.7.3
relevant earlier time	12.3.6
vendor perspective	13.3
when requirement applies	12.3

Pre-trading expenditure	
annual investment allowances	5.2.5
assets brought into use	4.10.1
first-year tax credits	5.11.2
generally	4.17.2
Printing equipment	
long-life asset treatment	16.2.7
Private use of assets	
annual investment allowances	5.2.15
first-year allowances	5.4.12
plant and machinery allowances	5.8
single asset pools	5.3.7, 5.8.2
whether outside definition of plant	5.8.3
writing-down allowances	5.3.1, 5.3.7
Production animals	
exclusion from plant and machinery allowances	4.13.5
Professional advisers	
using capital allowances specialists	12.8.3
Professions and vocations	
giving effect to allowances	5.10.7
Property allowance	
micro businesses	1.12.1
Property business	
charities (disposals to)	5.5.5
definition	3.2, 3.4
giving effect to allowances	1.12.1, 5.10
losses	1.11.5, 5.11.3, 5.11.4
pooling	5.3.2
qualifying activity	3.1
REITs	1.12.4
rotated assets	4.10.3
thermal insulation	4.7.2
Protective clothing	
employees	4.15.1
Quadbikes	
whether cars	9.2.2
Qualifying activities (plant and machinery)	
EEA furnished holiday lettings business	3.5
employments and offices	3.8
foreign permanent establishments	3.1
managing investments of company with investment business	3.6
ordinary overseas property business	3.4
ordinary UK property business	3.2
overview	3.1

special leasing of plant or machinery	3.7
UK furnished holiday lettings business	3.3
Qualifying care providers	
restrictions on plant and machinery allowances	4.13.6
Qualifying expenditure	
alterations to buildings	4.4
buildings, structures and land	4.2
contribution allowances	4.16
deemed capital expenditure	4.6
definition of “plant”	4.3
demolition costs	4.5
exclusions	4.13-4.15
general rule	4.1.2
integral features	4.11
notional expenditure	4.17
security (personal)	4.9
shares in plant and machinery	4.12
sports ground (safety)	4.8
thermal insulation	4.7
timing of expenditure	4.10
Railway assets	
first-year allowances	5.4.2
long-life asset treatment	16.2.3
Real Estate Investment Trusts	
enhanced capital allowances	5.11.6
generally	1.4.3
Receivers	
pooling requirement	12.7.3
Renewable heat incentive scheme	
exclusions from first-year allowances	5.4.4
Renewals basis	
abolition	4.14.5
Replacement furniture relief	
replacement of domestic items	4.14.5
Research and development allowances	
additional VAT rebate	26.5.3, 26.5.4
allowances and charges	26.4
definition of “research and development”	26.2
demolition costs	26.4.4
disposal events and values	26.4.3
generally	Ch. 26
giving effect to allowances and charges	26.4.5
qualifying expenditure	26.3

sales treated as being for alternative amount	33.7
VAT liabilities and rebates	26.5
Residential accommodation – see Dwelling-houses	
Returns	
amendments to	1.4.1
Reverse premiums	
landlord contributions	32.2.5
Ring-fence trades	
annual investment allowances	5.2.3
first-year allowances	5.4.10
first-year tax credits	5.11.15
mining and oil industries	21.4
Romalpa contract	
meaning	1.5.3
Rotated assets	
relevant qualifying assets	4.10.3
Sales of property	
interpretation	33.9.2
Sales treated as being for alternative amount	
generally	33.7
Sampling (as basis for large claim)	
HMRC guidance	11.6
Scaffolding services	
whether amount to leasing	5.4.2
Security (personal)	
plant and machinery allowances	4.9
Sewerage systems	
treated as (part of) buildings	4.2.2
Shafts (for lifts, hoists, escalators, walkways)	
treated as (part of) buildings	4.2.2
Shares in plant and machinery	
allowances for	4.12
Shipbuilding industry	
denial of business premises renovation allowances	24.2.4
denial of first-year allowances	5.4.11
Ships	
first-year allowances	5.4.2
long-life asset treatment	16.2.3
plant and machinery allowances (overview)	Ch. 17
Short leases	
long funding leases	7.2.5
Short-life assets	
additional VAT liabilities and rebates	23.4
cars	9.8, 15.3.4, 15.6.2

connected person (disposal to)	15.8
disadvantages	15.2
effect of election	15.2
eight-year cut-off	15.3
election not allowed	15.6
generally	Ch. 15
increasing relevance	15.1.2
leasing (assets for)	15.5, 15.6.4
multiple assets	15.4.3
procedure	15.4
restrictions	15.6
sales at under value	15.7
special rate expenditure	15.6.3
time limit for election	15.4.2
Shutters	
treated as (part of) buildings	4.2.2
Single asset pools	
allocation of assets to	5.3.2, 5.3.7
Small businesses	
cash basis for	1.9
Small pools	
plant and machinery	5.3.6
Software	
capital or revenue expenditure	8.2
disposal values	8.4
generally	Ch. 8
treated as plant	8.3
Solar shading (external)	
integral features	4.11.3
Special leasing of plant or machinery	
claims	1.4.3
giving effect to allowances	5.10.12
qualifying activity	3.7
Special rate expenditure	
annual investment allowances	17.4.2
avoidance	17.5
cars	17.5.2
cushion gas	17.5.3
definition	17.2
generally	Ch. 17
pooling	17.3
short-life assets	15.6.3
writing-down allowances	5.3.5, 17.4.1

Sports grounds (safety at)	
plant and machinery allowances	4.8
Stairs	
treated as (part of) buildings	4.2.2
Stamp duty land tax	
included as part of cost of fixtures	10.2.2
Steel industry	
denial of business premises renovation allowances	24.2.4
denial of first-year allowances	5.4.11
Structures	
as qualifying expenditure	4.2
Student accommodation	
whether dwelling-houses	4.14.3
Successions	
connected persons	18.5.4
effect of successions	33.2.3
general rule re plant and machinery	18.5.1
successions by beneficiaries	18.5.8
Synthetic fibres industry	
denial of business premises renovation allowances	24.2.4
denial of first-year allowances	5.4.11
Tax agreements	
income tax	33.5
Tax avoidance	
capital allowances not classified as	1.1.2
Taxis	
annual investment allowances	9.5
treatment as cars	9.2.6
Televisions	
treatment where both rented and sold	1.5.2
Thermal insulation	
plant and machinery allowances	4.7
special rate expenditure	17.2
Time limits	
for claims	1.4.2
Timing of expenditure	
anti-avoidance rule	1.5.6
generally	1.5.3
hire purchase	6.2
milestone contracts	1.5.5
overriding rule	1.5.7
payment due after four months	1.5.4
preliminary and professional costs	11.5

pre-trading expenditure	4.17.2
plant and machinery	4.10
Tools	
replacement and alteration of	4.14.5
Trades	
giving effect to allowances	5.10.2
transfers without change of ownership	33.2.4
Trading allowance	
micro businesses	1.12.2
Trading stock	
transfers from	1.5.2
Transfer and long funding leaseback	
first-year allowances excluded	5.4.3
Transfer values	
connected persons	18.5.4
Transport and related infrastructure	
denial of business premises renovation allowances.....	24.2.4
denial of first-year allowances.....	5.4.11
Trusts	
annual investment allowances (not claimable by)	5.2.2
UK furnished holiday lettings business	
giving effect to allowances	5.10.4
qualifying activity	3.3
Undertakings subject to outstanding recovery orders	
denial of business premises renovation allowances.....	24.2.4
denial of first-year allowances.....	5.4.11
Valuers	
using capital allowances specialists	12.8.3
Vans	
no allowances for employees	4.15.2
Walls	
treated as (part of) buildings	4.2.2
Waste disposal systems	
treated as (part of) buildings	4.2.2
Waste undertakings	
denial of first-year allowances.....	5.4.7, 5.4.11
Wasting assets	
capital gains tax	1.10.6
Water reuse systems	
enhanced capital allowances	5.4.5
Water systems	
treated as (part of) buildings	4.2.2
Wear and tear allowance	
abolition	4.14.5

Windows	
treated as (part of) buildings	4.2.2
Writing-down allowances	
available qualifying expenditure	5.3.8
cars	9.4
entitlement	5.3.3
main pool	5.3.4
pooling	5.3.2
qualifying expenditure	5.3.8
rates	5.3.4, 5.3.5
reduction in use: very large assets	5.3.7
single asset pools	5.3.7
small pools	5.3.6
special rate pool	5.3.5, 17.4.1
Zero-emission goods vehicles	
first-year allowances	5.4.7