HMRC - OT26350 - Capital Allowances: Mineral Extraction Allowance - Qualifying And Non-Qualifying Expenditure

MEA’s are given on qualifying expenditure under CAA2001\S394. Qualifying expenditure is defined at CAA2001\S395. The relationship between the main types of qualifying expenditure is defined at CAA2001\S398.

Certain items are specifically stated not to be qualifying expenditure and this includes the items mentioned in CAA2001\S399 and CAA2001\S404.

Further guidance in this area is available in the Capital Allowances Manual at CA50200 and sequence, and particularly CA50210 - CA50230 and CA50320.

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