**STRUCTURES AND BUILDINGS ALLOWANCE - WRITTEN ALLOWANCE STATEMENT**

HMRC’s guidance indicates that to claim the structures and buildings allowance you must maintain a “written allowance statement”. There is no statutory form for the statement which means you can keep it in manuscript or digitally (or both). HMRC says:

*Your allowance statement must include:*

* *information to identify the structure, such as address and description*
* *the date of the earliest written contract for construction*
* *the total qualifying costs*
* *the date that you started using the structure for a non-residential activity.*

*If you buy a used structure, you can only claim the allowance if you get a copy of the allowance statement from a previous owner.*

*For any extensions or renovations that were completed after you started using the structure, you can record separate construction costs on the allowance statement or create a new allowance statement.*

*You’ll need to keep information about the earliest construction contracts in your records. You can use things like formal contracts, emails or board meeting notes.*