



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### CHAPTER 19

#### GIVING EFFECT TO ALLOWANCES AND CHARGES

#### *Employments and offices*

#### **262** **Employments and offices**

If the qualifying activity of a person who is entitled or liable to an allowance or charge for a chargeable period is an employment or office, the allowance or charge is to be given effect, by treating—

- (a) the allowance as an amount to be deducted from the emoluments of the employment or office, and
- (b) the charge as an emolument of the employment or office.