

*These notes refer to the Capital Allowances Act 2001  
(c.2) which received Royal Assent on 22nd March 2001*

# CAPITAL ALLOWANCES ACT 2001

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Glossary*

#### **Part 2: Plant and machinery allowances**

#### *Chapter 1: Introduction*

#### *Section 13: Use for qualifying activity of plant or machinery provided for other purposes*

121. This section is based on section 81(1) to (2AB) of CAA 1990. It provides for a person to be treated as having incurred qualifying expenditure if they start to use in a qualifying activity plant or machinery they provided for some other purpose. Without this section such plant or machinery would give no entitlement to allowances.
122. Section 81 of CAA 1990 also deals with gifts. In this Act they are dealt with in section 14. Dividing the material in this way brings out for readers the distinct ways they may be entitled to allowances.