



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 8

CARS, ETC.

Interpretation

81 Extended meaning of “car”

In this Part “car” means a mechanically propelled road vehicle other than one—

- (a) of a construction primarily suited for the conveyance of goods or burden of any description, or
- (b) of a type not commonly used as a private vehicle and unsuitable for such use.

References to a car accordingly include a motor cycle.

82 Qualifying hire cars

(1) For the purposes of this Part a car is a qualifying hire car if—

- (a) it is provided wholly or mainly for hire to, or the carriage of, members of the public in the ordinary course of a trade, and
- (b) the case is within subsection (2), (3) or (4).

(2) The first case is where the following conditions are met—

- (a) the number of consecutive days for which the car is on hire to, or used for the carriage of, the same person will normally be less than 30, and
- (b) the total number of days for which it is on hire to, or used for the carriage of, the same person in any period of 12 months will normally be less than 90.

Status: This is the original version (as it was originally enacted).

- (3) The second case is where the car is provided for hire to a person who will himself use it—
- (a) wholly or mainly for hire to, or for the carriage of, members of the public in the ordinary course of a trade, and
 - (b) in a way that meets the conditions in subsection (2).
- (4) The third case is where the car is provided wholly or mainly for the use of a person in receipt of—
- (a) a disability living allowance under—
 - (i) the Social Security Contributions and Benefits Act 1992 (c. 4), or
 - (ii) the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),because of entitlement to the mobility component,
 - (b) a mobility supplement under a scheme made under the Personal Injuries (Emergency Provisions) Act 1939 (c. 82),
 - (c) a mobility supplement under an Order in Council made under section 12 of the Social Security (Miscellaneous Provisions) Act 1977 (c. 5), or
 - (d) any payment appearing to the Treasury to be of a similar kind and specified by them by order.
- (5) For the purposes of subsection (2) persons who are connected with each other are to be treated as the same person.