



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

[^{F1}CHAPTER 10A

SPECIAL RATE EXPENDITURE

Special rate expenditure

[^{F1}[^{F2}104AA] **Meaning of “main rate car”**

- (1) “Main rate car” means—
 - (a) a car that is first registered before 1 March 2001,
 - (b) a car that has low CO₂ emissions, or
 - (c) a car that is electrically-propelled.
- (2) For the purposes of this section a car has low CO₂ emissions if it meets conditions A and B.
- (3) Condition A is that, when the car is first registered, it is so registered on the basis of a qualifying emissions certificate.
- (4) Condition B is that the applicable CO₂ emissions figure in relation to the car does not exceed [^{F3}50] grams per kilometre driven.
- (5) The Treasury may by order amend the amount from time to time specified in subsection (4).
- (6) An order under subsection (5) may contain transitional provision and savings.
- (7) In this section—

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 104AA. (See end of Document for details)

“applicable CO₂ emissions figure” and “qualifying emissions certificate” have the meanings given in section 268C;

“car” has the meaning given in section 268A;

“electrically-propelled” has the meaning given in section 268B.]]

Textual Amendments

- F1** Pt. 2 Ch. 10A inserted (with effect in accordance with Sch. 26 para. 14 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 26 para. 2**
- F2** S. 104AA inserted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 11 para. 8** (with [Sch. 11 paras. 30-32](#))
- F3** Word in s. 104AA(4) substituted (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Capital Allowances Act 2001 \(Car Emissions\) \(Extension of First-year Allowances\) \(Amendment\) Order 2021 \(S.I. 2021/120\)](#), arts. 1(1), **6** (with art. 7)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 104AA.