



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 2

QUALIFYING ACTIVITIES

20 Employments and offices

- (1) In section 15(1)(i) “employment” does not include an employment the performance of the duties of which is treated as the carrying on of a trade under [^{F1}section 15 of ITTOIA 2005] (divers and diving supervisors in the North Sea etc.).
- (2) Subsection (3) applies if the [^{F2}earnings] for any duties of an employment or office [^{F3}fall within section 22 or 26 of ITEPA 2003].
- (3) This Part applies in relation to—
 - (a) [^{F4}those earnings] , or
 - (b) any [^{F5}other taxable earnings (as defined by section 10 of ITEPA 2003)] of the employment or office,as if the performance of the duties did not belong to that employment or office.

Textual Amendments

- F1** Words in s. 20(1) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#) , s. 883(1) , [Sch. 1 para. 529](#) (with [Sch. 2](#))
- F2** Word in s. 20(2) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#) , s. 723 , [Sch. 6 para. 248\(2\)\(a\)](#) (with [Sch. 7](#))
- F3** Words in s. 20(2) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#) , s. 723 , [Sch. 6 para. 248\(2\)\(b\)](#) (with [Sch. 7](#))

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 20. (See end of Document for details)

- F4** Words in s. 20(3) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 6 para. 248(3)(a)** (with [Sch. 7](#))
- F5** Words in s. 20(3) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 6 para. 248(3)(b)** (with [Sch. 7](#))

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 20.