



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Exclusion of certain types of expenditure

36 Restriction on qualifying expenditure in case of employment or office

- (1) Subsection (2) applies in relation to a qualifying activity consisting of an employment or office.
- (2) Expenditure is qualifying expenditure only if the plant or machinery is necessarily provided for use in the performance of the duties of the employment or office.
- (3) Subsection (2) is subject to section 80 (vehicles provided for purposes of employment or office).

Status:

Point in time view as at 22/03/2001. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 36.