



# 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).