



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.