



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 8

CARS, ETC.

Cars above the cost threshold

^{F1}74 **Single asset pool**

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Textual Amendments

F1 Ss. 74-79 omitted (with effect in accordance with Sch. 11 paras. 26-29 to the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 11 para. 4** (with Sch. 11 paras. 30-32)

^{F1}75 **General limit on amount of writing-down allowance**

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Textual Amendments

F1 Ss. 74-79 omitted (with effect in accordance with Sch. 11 paras. 26-29 to the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 11 para. 4** (with Sch. 11 paras. 30-32)

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: Cars above the cost threshold. (See end of Document for details)

F176 Limit where part of expenditure met by another person

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Textual Amendments

F1 Ss. 74-79 omitted (with effect in accordance with Sch. 11 paras. 26-29 to the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 11 para. 4** (with Sch. 11 paras. 30-32)

F177 Car used partly for purposes other than those of qualifying activity

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Textual Amendments

F1 Ss. 74-79 omitted (with effect in accordance with Sch. 11 paras. 26-29 to the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 11 para. 4** (with Sch. 11 paras. 30-32)

F178 Effect of partial depreciation subsidy

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Textual Amendments

F1 Ss. 74-79 omitted (with effect in accordance with Sch. 11 paras. 26-29 to the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 11 para. 4** (with Sch. 11 paras. 30-32)

F179 Cases where Chapter 17 (anti-avoidance) applies

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Textual Amendments

F1 Ss. 74-79 omitted (with effect in accordance with Sch. 11 paras. 26-29 to the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 11 para. 4** (with Sch. 11 paras. 30-32)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross
Heading: Cars above the cost threshold.