



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, Chapter 8. (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)

Vehicles provided for purposes of employment or office

80 Vehicles provided for purposes of employment or office

F2

Textual Amendments

F2 S. 80 repealed (with effect as mentioned in s. 59(3)(4) of the amending Act) by Finance Act 2001 (c. 9), s. 59(2), 110, **Sch. 33 Pt. 2(1)** Note

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Chapter 8. (See end of Document for details)

Interpretation

F³81 Extended meaning of “car”

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Textual Amendments

- F3** S. 81 omitted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 11 para. 5](#) (with [Sch. 11 paras. 30-32, 68](#))

F⁴82 Qualifying hire cars

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Textual Amendments

- F4** S. 82 omitted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 11 para. 5](#) (with [Sch. 11 paras. 30-32, 68](#))

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Chapter 8.