



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Exclusion of certain types of expenditure

34 Expenditure by MPs and others on accommodation

- (1) Expenditure is not qualifying expenditure if it is incurred by—
- a member of the House of Commons,
 - a member of the Scottish Parliament,
 - a member of the National Assembly for Wales, or
 - a member of the Northern Ireland Assembly,
- in or in connection with the provision or use of residential or overnight accommodation for the purpose given in subsection (2).
- (2) The purpose is enabling the member to perform the duties of a member of the body in or about—
- the place where the body sits, or
 - the constituency or region for which the member has been returned.