

---

*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Finance Act 2009, Paragraph 5 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

---

# SCHEDULES

## SCHEDULE 11

### TAX RELIEF FOR BUSINESS EXPENDITURE ON CARS AND MOTOR CYCLES

#### PART 1

#### CAPITAL ALLOWANCES

##### *Plant and machinery allowances for cars and motor cycles*

5 Omit section 81 (extended meaning of “car”) and section 82 (qualifying hire cars).

**Status:**

Point in time view as at 21/07/2009.

**Changes to legislation:**

Finance Act 2009, Paragraph 5 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.