



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 20

#### SUPPLEMENTARY PROVISIONS

#### *[<sup>F1</sup>Cars etc*

#### **[<sup>F1</sup>268A Meaning of “car” and “motor cycle”**

- (1) In this Part “car” means a mechanically propelled road vehicle other than—
- (a) a motor cycle,
  - (b) a vehicle of a construction primarily suited for the conveyance of goods or burden of any description, or
  - (c) a vehicle of a type not commonly used as a private vehicle and unsuitable for such use.
- (2) In this Part “motor cycle” has the meaning given by section 185(1) of the Road Traffic Act 1988.]

#### **Textual Amendments**

- F1** Ss. 268A-268C and cross-heading inserted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 11 para. 11](#) (with [Sch. 11 paras. 30-32](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 268A.