



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 20

SUPPLEMENTARY PROVISIONS

[^{F1}Cars etc

[^{F1}268C Terms relating to emissions

- (1) In this Part “qualifying emissions certificate”, in relation to a vehicle, means [^{F2}a certificate or other document on the basis of which the vehicle is registered] that specifies—
 - (a) in the case of a vehicle other than a bi-fuel vehicle, a CO₂ emissions figure in terms of grams per kilometre driven, or
 - (b) in the case of a bi-fuel vehicle, separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels.
- (2) For the purposes of this Part, [^{F3}and subject to subsection (3A),] in relation to a vehicle other than a bi-fuel vehicle, the applicable CO₂ emissions figure is—
 - (a) where the qualifying emissions certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where the certificate specifies more than one CO₂ emissions figure, the figure specified as the CO₂ emissions (combined) figure.
- (3) For the purposes of this Part, [^{F4}and subject to subsection (3A),] in relation to a bi-fuel vehicle, the applicable CO₂ emissions figure is—

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 268C. (See end of Document for details)

- (a) where the qualifying emissions certificate specifies more than one CO₂ emissions figure in relation to each fuel, the lowest CO₂ emissions (combined) figure specified, and
- (b) in any other case, the lowest CO₂ figure specified by the certificate.

[For the purposes of determining the vehicle’s CO₂ emissions figure in a case where ^{F5}(3A) the vehicle is first registered on or after IP completion day, ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.]

(4) In this section—

“bi-fuel”, in relation to a vehicle, means capable of being propelled by—

- (a) petrol and road fuel gas, or
- (b) diesel and road fuel gas;

“diesel” means any diesel fuel within the definition in Article 2 of Directive 98/70/EC of the European Parliament and of the Council;

^{F6} ...

“petrol” has the meaning given by Article 2 of Directive 98/70/EC of the European Parliament and of the Council;

“road fuel gas” has the same meaning as in section 171(1) of ITEPA 2003;

^{F6} ...]

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](#))
- F2** Words in [s. 268C\(1\)](#) substituted (with effect in accordance with Sch. 18 para. 1(7) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 1\(2\)](#)
- F3** Words in [s. 268C\(2\)](#) inserted (with effect in accordance with Sch. 18 para. 1(7) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 1\(3\)](#)
- F4** Words in [s. 268C\(3\)](#) inserted (with effect in accordance with Sch. 18 para. 1(7) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 1\(4\)](#)
- F5** [S. 268C\(3A\)](#) inserted (with effect in accordance with Sch. 18 para. 1(7) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 1\(5\)](#)
- F6** Words in [s. 268C\(4\)](#) omitted (with effect in accordance with Sch. 18 para. 1(7) of the amending Act) by virtue of [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 1\(6\)](#)

Changes to legislation:

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