



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 20

SUPPLEMENTARY PROVISIONS

[^{F1}Cars etc]

[^{F1}268D Hire cars for disabled persons

- (1) For the purposes of this Part a car is a hire car for a disabled person if it is provided wholly or mainly for hire to, or the carriage of, disabled persons in the ordinary course of a trade.
- (2) “Disabled person” means a person in receipt of—
 - (a) a disability living allowance under—
 - (i) the Social Security Contributions and Benefits Act 1992, or
 - (ii) the Social Security Contributions and Benefits (Northern Ireland) Act 1992,because of entitlement to the mobility component,
 - ^{F2}(aa) [personal independence payment under the Welfare Reform Act 2012, or the corresponding provision having effect in Northern Ireland, because of entitlement to the mobility component,
 - ^{F3}(aaa) [a category of disability assistance, given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, because of entitlement to a mobility component,]
 - (ab) armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004,]

Changes to legislation: Capital Allowances Act 2001, Section 268D is up to date with all changes known to be in force on or before 27 April 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) View outstanding changes

- (b) a mobility supplement under a scheme made under the Personal Injuries (Emergency Provisions) Act 1939,
- (c) a mobility supplement under an Order in Council made under section 12 of the Social Security (Miscellaneous Provisions) Act 1977, or
- (d) a payment that appears to the Treasury to be similar to those mentioned in paragraphs (a) to (c) and that is specified by order made by the Treasury.]

Textual Amendments

- F1** S. 268D 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. 22** (with Sch. 11 paras. 30-32)
- F2** S. 268D(2)(aa)(ab) inserted (with effect in accordance with s. 72(2) of the amending Act) by Finance Act 2013 (c. 29), **s. 72(1)**
- F3** S. 268D(2)(aaa) inserted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **10(2)**

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 268D(2)(a) repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 268D(2)(a)(i) repealed by [2012 c. 5 Sch. 14 Pt. 9](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 29(1A) inserted by [S.I. 2006/1254 \(N.I.\) Sch. 3 para. 24\(b\)](#) (S. 29 was repealed before this effect came into force.)
- s. 774E(5)(b) words omitted by [2008 c. 9 Sch. 20 para. 12\(11\)](#)